

CENTRAL GOVERNMENT

APPROPRIATION ACCOUNTS (CIVIL)

1938-39

and the

AUDIT REPORT

1940

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Table of Contents

	Reference to Paragraph.	Page.
PREFATORY REMARKS.—		
Scope and object of the Report	1	1
Distinction between matters relating to voted and non-voted expenditure	3	1
Explanations of variations	4	1
General Remarks	5	1
PART I—THE AUDIT REPORT.		
GENERAL REVIEW OF THE RESULTS OF AUDIT.		
Review of demands for grants	1	3
Reductions made by the Legislature in demands for grants.	2	3
Supplementary grants during the year	3	3
Restoration by His Excellency the Governor-General	4	3
General results of appropriation audit	5	4
Savings on voted grants.	6	4
Savings on non-voted appropriations	7	6
Statistics of savings or excesses on the entire voted grants and non-voted appropriations as compared with previous years	8	7
Excesses over voted grants	10	8
Excesses over non-voted appropriations	11	8
Excesses over voted grants and non-voted appropriations compared with previous years	12	9
Review of works expenditure	14	10
General comments on the accuracy of budgeting	15	12
Control over expenditure	16	13
Unnecessary supplementary grants	17	14
Unnecessary supplementary non-voted appropriations	18	15
Surrender of voted savings	19	15
Injudicious re-appropriations and surrenders	20	16
General conclusions regarding control over expenditure	21	16
Local audit and inspections	22	17
Audit of customs revenue	23	17
Store accounts	24	18
Statement of receipts and expenditure	25	18
Secret service expenditure	26	18
Accounts of funds created from revenue surpluses	27	19
Savings under pay of officers and pay of establishments	28	19
Variations under leave and deputation salaries and sterling overseas pay	29	19
Loss or gain by exchange	30	19
Points outstanding from previous reports	31	20
PART II—APPROPRIATION ACCOUNTS		
Grand summary of appropriation accounts . . . . .	..	23
Appropriation Accounts . . . . .	..	28
Index . . . . .	..	413



PREFATORY REMARKS.

1. *Scope and object of the Report.*—This volume, which has been compiled and edited by the Accountant General, Central Revenues, contains the Appropriation Accounts (Civil) of the Central Government and the Audit Report thereon, while the Appropriation Accounts and the Audit Report for Defence Services, Posts and Telegraphs and Railway expenditure are dealt with in separate volumes compiled by other authorities. This volume also embodies the report of the Auditor of Indian Home Accounts relating to transactions in the United Kingdom affecting the revenues of the Central Government, submitted under sub-section (4) of Section 170 of the Government of India Act, 1935.

This volume is prepared in accordance with paragraphs 13 (1) (i) and (iii) of the Government of India (Audit and Accounts) Order, 1936, and its object is to present the audited accounts of the year with respect to the expenditure with which it deals, whether voted or non-voted, in the form of a separate appropriation account for each grant, with any important observations which it is considered necessary to make as a result of audit investigation. This volume includes also the comments, upon the examination of accounts of receipts and of stores and stock, made under paragraph 13 (2) of the Order in Council mentioned above. It is submitted by the Auditor General of India to His Excellency the Governor General to be laid before the Indian Legislative Assembly under Section 169 of the Government of India Act, 1935.

2. The trading, manufacturing and profit and loss accounts and balance sheets kept in respect of Government commercial or *quasi*-commercial concerns and the comments, which it is deemed necessary to make upon them as a result of audit, are dealt with in a "Commercial Appendix" printed separately.

3. *Distinction between matters relating to voted and non-voted expenditure.*—Non-voted figures in the appropriation accounts and in the statistics furnished in the Report have been printed in italics.

4. *Explanations of variations.*—Explanations of the more important excesses, savings and modifications have been inserted immediately below each sub-head of the accounts, where necessary and possible. Attention is, however, invited in this connection to the remarks relating to the sub-heads "Pay of Officers", "Pay of Establishments" and "Loss or Gain by Exchange" in paragraphs 28 and 30 of the Audit Report. In a few cases controlling officers have not accepted the figures for actual expenditure under certain sub-heads as exhibited in the accounts; the Report is based on the booked figures of the Account Officers and the explanations for the variations under the sub-heads concerned may require some modification as a result of information which may be placed before the Committee on Public Accounts by the official witnesses.

5. *General Remarks.*—In order that only agreed statements of facts and completed cases are included in the report, a convention has been established between the Auditor General and the Central Government whereby cases relating to any previous year, which become ripe for inclusion since the last report was written, are included in the report of a subsequent year.

6. The cases of financial irregularity, apparently defective administration, etc., which are brought to notice in the Report, represent only a small percentage of the total financial transactions of the year. The comments on such cases must not be understood as conveying any general reflection on the administration of public expenditure.



PART I.

Audit Report, 1940.

General Review of the Results of Audit.

1. *Review of Demands for Grants.*—Seventy-six original demands for grants (excluding those for Posts and Telegraphs and Railways) amounting to Rs. 15,50,79,000 were moved in the Legislative Assembly ; but all the civil demands were rejected by that body. The total demand was more than that for 1937-38 by nearly Rs. 57 lakhs owing to larger amounts being provided mainly in the demands noted below :—

(In lakhs of rupees).

11.—Interest on Debt and Other Obligations, etc.	7
47.—Aviation	8
49.—Broadcasting	7
60.—Civil Works (including Central Road Fund)	29
63.—Stationery and Printing	12
77.—Delhi Capital Outlay	(—)14
79.—Interest free advances	10
	—
	59
	—

2. *Reductions made by the Legislature in Demands for Grants.*—The Legislative Assembly refused its assent to all the Civil demands for grants for 1938-39. It also refused its assent to three Supplementary Demands Nos. 11.—Interest on Debt and Other Obligations and Reduction or Avoidance of Debt, 14.—Legislative Assembly and Legislative Assembly Department and 21.—Department of Communications for Rs. 1,00,000, Rs. 1,05,000 and Rs. 10,000 respectively, presented to it in March 1939.

3. *Supplementary grants during the year.*—Nine supplementary demands for grants aggregating Rs. 21,14,000 were moved before the Legislative Assembly during March 1939 and voted by it with the exception of three demands aggregating Rs. 2,15,000. The details of these supplementary grants will be found in the relevant appropriation accounts.

4. *Restoration by His Excellency the Governor General.*—All the Civil demands for 1938-39, original and supplementary, to which the Legislative Assembly refused its assent, were restored by the Governor General in Council under sub-section (7) of Section 67-A of the Government of India Act, as set out in the Ninth Schedule of the Government of India Act, 1935.

5. *General results of appropriation audit.*—The following statement compares the total grants or appropriations for 1938-39 with the total disbursements.

(In thousands of rupees.)

	Revenue and Capital Expenditure.	Loans and Advances.	total.
Voted.			
(1) Original grants—			
(a) Voted by the Assembly (net)	..	..	..
(b) Certified by His Excellency the Governor General	14,09,24	1,41,55	15,50,79
(2) Supplementary grants—			
(a) Voted by the Legislative Assembly	13,74	5,25	18,99
(b) Certified by His Excellency the Governor General	2,15	..	2,15
(3) Authorised by His Excellency the Governor General	..	..	..
(4) Net aggregate grants	14,25,13	1,46,80	15,71,93
(5) Aggregate disbursements	12,97,43	1,30,36	14,27,79
(6) Less (—) or more (+) than granted	—1,27,70	—16,44	—1,44,14
(7) Percentage of (6) to (4)	—8.96	—11.2	—9.17
Not-voted.			
(1) Original appropriations (net)	26,86,52	5	26,86,57
(2) Additional appropriations, and surrenders sanctioned by the Finance Department (net)	—61,64	66	—60,98
(3) Net aggregate appropriations	26,24,88	71	26,25,59
(4) Aggregate disbursements	26,00,72	62	26,01,34
(5) Less (—) or more (+) than appropriated	—24,16	—9	—24,25
(6) Percentage of (5) to (3)	—.92	—12.68	—.92

No authority is competent to reduce a grant voted by the Legislative Assembly. In the case of non-voted appropriations, however, the Finance Department is competent to sanction reductions of, or additions to, the appropriations, and for this reason separate statistics are not exhibited above of additional appropriations and surrenders respectively for non-voted items.

6. *Savings on voted grants.*—Savings occurred in 73 out of 76 voted grants. A list of the more important cases is given below. In none of the cases where supplementary grants were obtained was there any saving on the original grant. The statistics in this paragraph, however, do not take into account Grant No. 78-A., which was opened in the course of the year merely to exhibit a small *minus* expenditure representing the adjustment of a residual balance of the previous year outstanding under a capital major head.

Grant Nos. 43, 50 and 78 have not been mentioned in the list as they represent token votes to record either *nil* or *minus* expenditure and the percentages of savings therein give no indication of the control or accuracy of budgeting.

Serial No. and name of Grant.	Grant.	Expenditure.	Savings.	Percentage of savings.
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	
6.—Provincial Excise .	4,97,000	4,16,559	80,441	16
Mainly due to post-budget agreement by the Punjab Government to meet portion of refunds of duty on charas and non-drawal of refunds authorised to certain States.				
9.—Irrigation, Navigation, Embankment and Drainage works, etc. .	2,09,000	1,55,720	53,280	25
Mainly due to retrocession of certain areas in Ajmer-Merwara to Indian States, non-utilisation of the provision for reserve and the decision to meet payment of rent for the accommodation of the office of the Secretary, Central Board of Irrigation from the Central Public Works Department Civil Works allotment.				
24.—Payments to other Governments, Departments, etc., on account of services rendered .	1,25,000	1,00,804	24,196	19
Revision of the arrangement with the Government of Bengal in connection with payments for administration of agency subjects.				
33.—Botanical Survey .	61,000	47,137	13,863	23
Grant of leave to the Director, decrease in conversion of quinine into tablets and smaller payment of leave salaries in England.				
35.—Archæology .	12,51,000	10,40,885	2,10,115	17
Mainly due to measures of economy and reclassification of works.				
40.—Public Health .	10,63,000	7,24,445	3,38,555	32
Due to non-entertainment of some staff for the All-India Institute of Hygiene and Public Health, Calcutta, postponement of the transfer of Malaria Survey of India from the Indian Research Fund Association to Government and smaller grants to Indian Research Fund.				
44.—Imperial Institute of Sugar Technology .	3,41,000	2,51,603	89,397	26
Mainly economy in expenditure and non-execution of works owing to the post of Professor of Sugar Engineering having been filled very late in the year.				
45.—Civil Veterinary Services .	8,97,000	6,81,163	2,15,837	24
Mainly economy and non-execution and postponement of certain works.				
52.—Commercial Intelligence and Statistics .	7,76,000	6,53,429	1,22,571	16
Mainly due to abandonment of the scheme of transfer of the Statistical Branch from Calcutta to Delhi.				
55.—Emigration—External .	1,92,000	1,32,860	59,140	31
Mainly due to change in personnel.				

Serial No. and name of Grant.	Grant.	Expenditure	Savings.	Percentage of savings.
(1)]	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	
60.—Civil Works . . .	84,73,000	65,13,739	19,59,261	23
Mainly due to retrenchment and economy in expenditure and postponement of certain works for want of requisite sanctions to detailed estimates and delay in completing all formalities before the works could be started.				
64.—Miscellaneous . . .	18,68,000	13,94,057	4,73,943	25
Rs. } Original . 11,45,000 Supply . 7,23,000 }				
Mainly smaller amount of net loss by exchange on remittance transactions than anticipated.				
67.—Expenditure on Retrenched Personnel charged to Revenue .	7,000	2,411	4,589	66
Less expenditure on account of leave salary in England.				
76.—Capital outlay on Vizagapatam Harbour	3,86,000	22,072	3,63,928	94
Mainly due to unanticipated credits, postponement of all avoidable expenditure and debit of expenditure on certain capital works to revenue account as decided by the Government of India.				
77.—Delhi Capital Outlay	15,75,000	9,87,869	5,87,131	37
Mainly due to curtailment, owing to financial stringency and abandonment of works.				
80.—Loans and Advances bearing interest .	95,29,000	79,06,762	16,22,238	17

Provision made for loan to an Indian State and a local administration was not required during the year.

7. *Savings on non-voted appropriations.*—The term 'appropriations' is used here to denote the total group of non-voted appropriations for a subject, corresponding to a 'grant' in the case of voted expenditure. Savings occurred in 52 out of 68 non-voted appropriations. The largest percentages of savings to final appropriations were 24 in Grant No. 38.—Education and 15 in Grant No. 78.—Commuted Value of Pensions. These two grants were conspicuous for the largest percentages of non-voted savings in 1937-38 also.

Savings in non-voted appropriations are generally on a smaller scale than in voted grants, as, in the former case the saving is reckoned on the final appropriation which, as indicated in paragraph 5, may be smaller than the original appropriation in cases where savings have been surrendered to and accepted by the Finance Department, while the savings in voted grants are compared with the original *plus* supplementary grants as voted by the Legislative Assembly even though definite amounts might have been accepted as surrenders by the Finance Department during the course of the financial year.

8. *Statistics of savings or excesses on the entire voted grants and non-voted appropriations as compared with previous years.*

The statement below shows how the savings and excesses in respect of the entire grants and appropriations in 1938-39 taken together compare with those in previous years.

Years.	Revenue and Capital Expenditure.			Disbursements of Loans and Advances.		
	Final appropriations and grants.	Savings or excesses.	Percent- age of net sav- ings, or excesses.	Final appropria- tions and grants.	Savings or excesses.	Percent- age of net sav- ings, or excesses.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Voted.</i>						
1934-35	20,18,76	+1,17,58	+5.82	9,04,01	-4,45,13	-49.23
1935-36	21,65,42	-1,09,00	-5.03	11,82,90	-1,03,74	-8.77
1936-37	20,71,34	-42,61	-2.06	6,06,30	-3,08,18	-50.83
1937-38	13,75,01	-65,29	-4.74	1,47,12	-14,02	-9.53
1938-39	14,25,13	-1,27,70	-8.96	1,46,80	-16,44	-11.2
<i>Non-voted.</i>						
1934-35	26,17,03	-11,37	-43	..	..	..
1935-36	31,36,66	+47	+01	..	..	..
1936-37	25,55,28	+80	+03	..	..	..
1937-38	26,63,68	-6,28	-24	..	..	..
1938-39	26,24,88	-24,16	-92	71	-9	-12.68
<i>Voted and Non-voted.</i>						
1934-35	46,35,79	+1,06,21	+2.29	9,04,01	-4,45,13	-49.23
1935-36	53,02,08	-1,08,53	-2.05	11,82,90	-1,03,74	-8.77
1936-37	46,26,62	-41,81	-90	6,06,30	-3,08,18	-50.83
1937-38	40,38,69	-71,57	-1.77	1,47,12	-14,02	-9.53
1938-39	40,50,01	-1,51,86	-3.75	1,47,51	-16,53	-11.20

9. In the voted section the percentage of saving under Revenue and Capital expenditure is the largest within recent years. To the total saving of 1,27,70 Grants No. 60.—Civil Works, No. 61.—Central Road Fund and No. 78.—Commuted Value of Pensions together contributed 51,22. Indeed, savings occurred in almost all the grants on a much larger scale than in the previous years, but this is mainly due to the extensive economic measures adopted after the budget was framed. It is not possible to isolate the savings directly attributable to the economy campaign of the Government, but as the explanations under individual sub-heads in the various Appropriation Accounts indicate, the savings arising from this cause have been considerable. If proper weight is given to this factor, it will be seen that the deterioration in this year's results as disclosed by the above statistics is more apparent than real.

The improvement noticed last year under "Loans and Advances—Voted" received a slight set back during the year under report, but allowance should be made for the fact that the control of expenditure under grant No. 80 is always difficult.

The percentage of saving under Revenue and Capital expenditure in the non-voted section this year is very much greater than in the previous year. Grant No. 11.—Interest on Debt and Other Obligations, etc., is mainly responsible for the deterioration. If the saving under this grant, which is somewhat difficult to control, is eliminated in order to get a more correct appreciation of the position, the net saving is reduced to 3,53 i.e., .13 per cent. of the final appropriation. This compares favourably with the results of the last year.

The non-voted saving under "Loans and Advances" pertains to the Demand of the Crown Representative.

10. *Excesses over voted grants.*—The following statement shows the excesses over individual grants requiring excess grants to be voted by the Legislative Assembly with reasons, where necessary, for the excess in each case:—

Serial No. and name of Grant.	Original and Supplementary grant.	Actual Expenditure.	Excess.
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
(1) 2.—Central Excise Duties	10,50,000	11,64,751	1,14,751

Share of the combined Central excise and salt establishment debitable against this grant after the amalgamation of the two establishments was more than that provided for in the original budget for Central excise establishment. As the ratio for working out the share was fixed after the close of the year, no funds could be provided to cover the excess.

(2) 14.—Legislative Assembly and Legislative Assembly Department	9,37,000	9,52,872	15,872
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Payment of some bills of the members in March 1939 instead of in April 1939 as anticipated.

(3) 53.—Census	5,000	5,174	174
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Inadvertent omission to provide for this small excess.

11. *Excesses over non-voted appropriations.*—The following statement shows the excesses over individual non-voted appropriations, which require the sanction of the Finance Department of the Government of India.

Serial No. and name of Grant or Appropriation.	Original and supplementary appropriation.	Actual expenditure.	Excess.
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
(1) 15.—Home Department	19,84,960	20,03,564	18,604
Mainly more leave salaries paid in England.			
(2) 18.—Finance Department	10,36,722	10,38,195	1,473
Mainly due to telephone charges on account of increase in the number of officers in the Military Finance Branch.			
(3) 21.—Department of Communications	1,09,240	1,11,400	2,160
Unanticipated debit raised by the Railway Department after the close of the financial year.			

Serial No. and name of grant. or Appropriation	Original and supplementary appropriation.	Actual expendi- ture.	Excess.
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
(4) 64.—Miscellaneous	3,09,882	3,12,977	3,095
Debits for tour charges of certain officers received after the close of the year were more than estimated.			
(5) Federal Public Service Commission	4,48,300	4,51,859	3,559
Leave salary paid in England in March 1939 underestimated.			
(6) Ecclesiastical	29,96,642	30,24,900	28,258

Adjustment under this account of Ecclesiastical expenditure relating to the Defence Department, provision for which was made direct in the Defence estimates.

In eight other cases, as noted below, the excesses are small and call for no comment :—(1) 12.—Executive Council (Rs. 408), (2) 19.—Commerce Department (Rs. 153), (3) 29.—Lighthouses and Lightships (Rs. 76), (4) 35.—Archaeology (Rs. 48), (5) 39.—Medical Services (Rs. 259), (6) 52.—Commercial Intelligence and Statistics (Rs. 44), (7) 55.—Emigration—External (Rs. 861) and (8) 59.—Mint (Rs. 922).

12. *Excesses over voted grants and non-voted appropriations compared with previous years.*—The following table shows the number of cases in which excesses over voted grants or non-voted appropriations have occurred in the past five years, as well as the total amount of these excesses, under ordinary expenditure (Revenue and Capital combined) and Loans and Advances respectively.

Years.	Voted.	Revenue and Capital Expenditure.		Disbursements of Loans and Advances.	
		Number.	Rs. 000	Number.	Rs. 000
1934-35		24	1,77,74	1	8
1935-36		12	8,77	1	2,70
1936-37		17	35,38	1	1,82
1937-38		11	6,32	..	..
1938-39		3	1,31	..	..
<i>Non-voted.</i>					
1934-35		21	13,93	..	..
1935-36		25	19,7	..	..
1936-37		24	18,63	..	..
1937-38		18	5,70	..	..
1938-39		14	60	..	..

13. The grants contributing to the excess in 1938-39 are shown in paragraphs 10 and 11 above.

The following grants or appropriations contributed respectively 88 and 78 per cent. of the voted and non-voted excesses of 1938-39 :—

Voted Grants.

	Rs. 000
Revenue Expenditure—	
2.—Central Excise Duties	1,15

Non-voted Appropriations.

15.—Home Department	19
Ecclesiastical	28

The statistics in the preceding paragraph show that both as regards the number of cases and the amount of excesses, there has been a considerable improvement over the results of the last four years.

14. *Review of Works Expenditure.*—The Public Accounts Committee have repeatedly drawn attention to the large savings under the Grants dealing with Works Expenditure, especially in the provision for Major Works. Accordingly, the "Works Expenditure" included in the different grants, such as Civil Works, Civil Aviation, etc., in the year under report, has been subjected to a special review as in the previous years. It has been observed that, in addition to the special feature which gave rise to considerable savings this year on account of abandonment or postponement of works as a measure of economy, the usual features of previous years continued to operate and produce large savings, such as late sanction of estimates, delay in commencement of work due to non-completion of preliminaries, delay in land acquisition, delay in preparation of estimates, slow progress of work, etc. Special mention has been made in the 'Notes' below the Appropriation Accounts of any considerable variation under a sub-head dealing with expenditure on works or of the nature of works.

A table is appended below showing the variations of expenditure on Major Works from the original budget provision (there being no supplementary grant this year) under several sub-heads of the various Grants. It will be seen therefrom that there is a net saving amounting to 47·78 per cent. of the pre-budget provision for such works as compared with 33·59 per cent. in the previous year. Considerable savings occurred under Grants Nos. 48.—Capital Outlay on Civil Aviation, 50.—Capital Outlay on Broadcasting, 60.—Civil Works, 68.—Delhi, 76.—Capital Outlay on Vizagapatam Harbour and 77.—Delhi Capital Outlay and under Appropriations 'Tribal Areas' and 'Baluchistan'. A large excess of 1,85 (which was reduced to 1,61 owing to certain savings) occurred under sub-head A. 4 (1) in Grant No. 60.—Civil Works on account of accelerated progress of a work in the Central Public Works Department, which had to be completed before the opening ceremony of the buildings by His Excellency the Viceroy in February 1939.

Consolidated statement of Expenditure on Major Works, 1938-39.

(Figures in thousands of rupees).

Demand.	Sub-heads.	Original budget provision and non-voted appropriation.	Actual expen- diture.	Savings.	Excesses.
1	2	3	4	5	6
9—Irrigation, etc.	B. 2 (1) (1)	24	..	24	..
	C. 4 (1) (1)	..	1	..	1
45—Civil Veterinary Services.	N.	1,00	2	98	..
48—Capital Outlay on Civil Aviation.	A. 1 (1)	20,32	15,29	5,03	..
	B. (1) (1)	2,35	2,10	25	..
50—Capital Outlay on Broadcasting.	A.	2,88	1,54	1,34	..
60—Civil Works	A. 1 (1)	4,86	1,73	3,13	..
	A. 2 (1) Non-voted	2,37	1,58	79	..
	A. 2 (1) Voted	7,13	5,73	1,40	..
	A. 3 (1)	3,69	4	3,65	..
	A. 4 (1)	3,25	4,86	..	1,61
	A. 5 (1) Non-voted	95	..	95	..
	A. 5 (1) Voted	3,81	1,08	2,73	..
	B. 1 (1) Non-voted	10	10	..	..
61—Central Road Fund.	B. 1 (1)	3,69	4,16	..	47
68—Delhi	Account VIII—				
	F. 1.	1,23	5	1,18	..
	F. 2.	..	12	..	12
76—Capital Outlay on Vizagapatam Harbour.	E.	2,62	51	2,11	..
77—Delhi Capital Outlay.	A. (1)	1,43	1,22	21	..
	A. 3 (1)	6,32	4,06	2,26	..
	A. 4	2,00	1,24	76	..
	A. 7	62	59	3	..
	A. 8	4	4	..	..
	A. 12	3,17	1,36	1,81	..
Tribal Areas.	Account I—				
	B. 1	2,96	91	2,05	..
	B. 2	2,76	2,94	..	18
	Account II—				
	B. 1	2,96	1,60	1,36	..
Baluchistan	Account X—				
	A. 1 (1)	..	1	..	1
	A. 3 (1)	3,00	15	2,85	..
	B. 2 (1)	6,37	1,29	5,08	..
	B. 2 (2)	2,00	38	1,62	..
	B. 2 (3)	3,40	93	2,47	..
	B. 2 (4)	1,50	..	1,50	..
	B. 2 (5)	50	9	41	..
	B. 2 (6)	2,26	..	2,26	..
	B. 2 (7)	..	1	..	1
	B. 2 (9)	35	..	35	..
	B. 2 (10)	1,00	..	1,00	..
	B. 3	18	21	..	3
	B. 4	4,13	15	3,98	..
Total		1,07,44	56,10	53,78	2,44
Net saving				51,34	
Percentage of net saving to Budget provision				47.78	

15. *General comments on the accuracy of budgeting.*—The instructions issued by the Government of India in October, 1935, to strengthen the machinery of financial control (*vide* Appendix VIII to the Public Accounts Committee's Report on the accounts of 1934-35) enjoined *inter alia* that the original estimates should be framed with the utmost foresight, that endeavour should be made to meet probable excesses either from normal savings, special economy or judicious postponement of expenditure, and that supplementary grants should be applied for only if these resources failed. The following table will be found interesting in this connection as affording a general indication of the closeness or otherwise of original estimating in recent years. It relates to expenditure on revenue and capital accounts under all grants (voted) and appropriations (non-voted) taken together and disbursements for loans and advances respectively.

Percentages of savings (—) or excesses (+) for a series of years compared with original grant or appropriation.

Years.	Revenue and Capital Expenditure.		Loans and Advances.	
	Voted.	Non-voted.	Voted.	Non-voted.
1934-35	+28.14	+3.09	—48.9	..
1935-36	+18.33	+2.95	—7.83	..
1936-37	+0.31	+4.36	—50.28	..
1937-38	—3.62	+2.96	—1.49	..
1938-39	—7.93	—3.2	—7.9	+1,140

As a result of supplementary grants having been subsequently voted by the Legislature (in respect of voted items) and additional appropriations and surrenders having been sanctioned and accepted by the Finance Department (in respect of non-voted items) during the course of the year, the percentages of variations from the final voted grants or non-voted allotments stood as shown below :—

Years.	Revenue and Capital Expenditure.		Loans and Advances.	
	Voted.	Non-voted.	Voted.	Non-voted.
1934-35	+5.82	—0.43	—49.23	..
1935-36	—5.03	+0.01	—8.77	..
1936-37	—2.06	+0.03	—50.83	..
1937-38	—4.74	—0.24	—9.53	..
1938-39	—8.96	—0.92	—11.2	—12.68

The amount of supplementary grants (Rs. 21,14,000) voted by the Legislature or certified by His Excellency the Governor General during the course of the year represents 1.36 per cent. of the original grant (Rs. 15,50,79,000), as against 1.87 per cent. during 1937-38, while, instead of an additional allotment as sanctioned in 1937-38, savings (Rs. 60,98,359) were surrendered to and accepted by the Finance Department representing 2.27 per cent. of the original non-voted appropriation (Rs. 26,86,57,000).

The large increase in the percentages of voted and non-voted savings under "Revenue and Capital Expenditure" should be viewed against the common background of the economy push of the Government which enforced compulsory savings in almost all the departments and should not necessarily be taken as indicating any deterioration in the standard of budgeting.

In the first sub-paragraph of paragraph 4 of their Report on the Accounts of 1937-38, the Public Accounts Committee have suggested to the Finance Department to make a note of persistence of savings under particular heads so as to make suitable cuts in the budget. In the notes below individual appropriation accounts mention has been made of sub-heads under which there have been persistent savings during the past few years. In the concluding portion of paragraph 16 of the Audit Report, 1939, attention was drawn to the recurrent savings in the voted sections of Grants Nos. 30.—Survey of India, 31.—Meteorology, 41.—Agriculture, 47.—Aviation, 80.—Loans and Advances bearing interest and non-voted appropriation under Grant No. 78.—Commuted Value of Pensions. Considerable savings under Grants No. 30, 31, 41 and 47 were also observed this year, but as they were, to a large extent, the inevitable result of the economy measures of the Government, no adverse conclusion can be drawn from their existence.

16. *Control over expenditure.*—The deterioration in the financial outlook necessitated the adoption of various post-budget measures of economy with the result that considerable savings accrued under a large number of grants. Taking this important factor into consideration in assessing the standard of control exercised during the year, it may be concluded generally that the improvement noticed last year, in regard to both budgeting and control, has been maintained during the year under report, although there still appears scope for further improvement.

As in the previous years, diverse factors contributed to the variations under individual sub-heads in several appropriation accounts, *e.g.*, unforeseen leave and passages, change of incumbents, transfer travelling allowance, etc. over which controlling and disbursing officers could apparently have little control. Instances of non-receipt of anticipated debits, receipt of unexpected debits, late receipt of debits, unnecessary reappropriations, etc., resulting in savings or excesses, came to notice this year also. The results of the review of "Works Expenditure" indicate that, even allowing for the inevitable savings consequent on the postponement of expenditure in pursuance of the economy orders issued by Government, there was to some extent a tendency towards overbudgeting for works expenditure, as in the previous years.

Wide variations noticed last year under the sub-heads relating to English expenditure persisted in the year under report. While examining the accounts for 1937-38 the Public Accounts Committee were informed that 1937-38 was the first year in which all expenditure in England had been split up for incorporation in the relevant subject and Area demands and that more accurate estimates would be possible after two or three years' actuals were available. The recommendations made by the Public Accounts Committee regarding the preparation of more accurate estimates of leave salaries have been mentioned in paragraph 29 below.

In paragraph 20 below an instance has been cited, in which surrender was made in the voted section of a grant, though there was no saving but an excess in the total voted grant. This, however, does not point to any definite defect in the control of expenditure under the grant, for the ultimate excess was the

result of an adjustment the details of which were settled only after the close of the year. Compared with the previous year when there were three such similar cases of surrender, the position may be considered to have improved. Instances of excesses and savings of appreciable amounts under various sub-heads within a grant are noticeable in a number of appropriation accounts. Ordinarily, the excesses under the relevant heads should have been covered by re-appropriating savings that accrued under other sub-heads of the grant concerned and the balance of savings surrendered. In the following cases surrenders were made much in excess of the savings in the total voted grants :—

No. and name of Grant.	Amount of saving.	Amount surrendered.
	Rs.	Rs.
11.—Interest on Debt and Other Obligations and Reduction or Avoidance of Debt	4,378	31,000
47.—Aviation	2,82,770	4,23,400
58.—Currency	1,99,571	2,32,710
60.—Civil Works	19,59,261	20,34,683

These cases indicate room for improvement in the control over expenditure.

17. *Unnecessary supplementary grants.*—In accordance with the undertaking given by the Auditor General to the Public Accounts Committee of 1935, the number of cases in which supplementary demands presented to the Legislative Assembly proved to be unnecessary in the last five years is shown below :—

Years.	No. of cases.
1934-35	7
1935-36	3
1936-37	1
1937-38	Nil
1938-39	Nil

The above statement shows that the improvement attained last year has been maintained in the year under report and that the instructions about presentation of supplementary demands to the Legislature contained in the Government of India, Finance Department, circular memorandum, dated the 9th October 1935, have been duly followed by the authorities concerned.

The supplementary grants of Rs. 69,000 and Rs. 7,23,000 obtained for Grants No. 59.—Mint and No. 64.—Miscellaneous were found to be in excess of requirements, as the ultimate savings in these grants were Rs. 33,555 and Rs. 4,73,943 respectively. In none of these cases was the expenditure considered to have been on a new service not contemplated in the budget.

18. *Unnecessary supplementary non-voted appropriations.*—As in the last year, there was only one instance in the year under report, where supplementary appropriations obtained during the year proved ultimately to be unnecessary, as shown below :—

No. and name of Grant.	Amount of supplementary appropriation.	Final savings in the appropriation.
	Rs.	Rs.
31.—Meteorology	3,183	4,588

In the following cases the supplementary appropriations proved to be far in excess of requirements :—

No. and name of Grant.	Amount of Supplementary Appropriation.	Final savings in the Appropriation.
	Rs.	Rs.
4.—Salt	38,445	33,941
7.—Stamps	8,187	6,258
32.—Geological Survey	3,530	3,431

19. *Surrender of voted savings.*—The following table shows (a) the percentages of the total voted amounts surrendered by the controlling officer and accepted by the Finance Department to the total actual savings in all the voted grants concerned and (b) the corresponding percentage which the final unsurrendered savings bear to the grants :—

Years.	Revenue and Capital Expenditure.		Loans and Advances.	
(1)	(2)	(3)	(4)	(5)
	(a)	(b)	(a)	(b)
1934-35	75	1·10	60	21·24
1935-36	59	2·56	74	2·54
1936-37	67·15	1·64	69·57	15·56
1937-38	71·72	1·49	73·45	2·53
1938-39	79·64	1·87	98·35	0·18

In preparing the above statistics, the figure of the surrender made from Grant No. 2.—Central Excise Duties, in which there was an excess instead of savings, has not been taken into account. In the section for Revenue and

Capital Expenditure, the figures in column (2) indicate an improvement over the results of the previous four years, while the figures in column (3) show a slight deterioration as compared with the preceding two years.

The figures under Loans and Advances relate to Grants Nos. 79 and 80. The control of expenditure under Grant No. 80 is difficult. The figures in columns (4) and (5) indicate the best results achieved during the five years.

20. *Injudicious reappropriations and surrenders.*—There are some instances of injudicious reappropriations under individual sub-heads, which have been mentioned in the 'Notes' below the appropriation accounts of the Grants or Appropriations concerned, e.g., Grant No. 7.—Stamps, Grant No. 11.—Interest, etc., Grant No. 60.—Civil Works, Grant No. 71.—Andamans and Nicobar Islands and Non-voted Appropriation for Defence Department.

A surrender of Rs. 20,000 was made from Grant No. 2.—Central Excise Duties (voted section), in which no saving ultimately accrued, but there was an excess of Rs. 1,14,751 over the total of the voted grant.

In the following cases, the large excesses over the final non-voted appropriations were the result of excessive surrenders made from the original appropriations :—

No. and name of Grant or Appropriation.	Amount of surrender.	Final excess over the modified appropriation.
	Rs.	Rs.
15.—Home Department	46,040	18,604
Federal Public Service Commission	30,700	3,559
Ecclesiastical	2,22,358	28,258

21. *General conclusions regarding control over expenditure.*—(i) In the case of a non-voted appropriation, budget provision is augmented or reduced by the allotment of additional appropriation or by the acceptance of surrenders by the Finance Department. The percentage of final savings to the final modified appropriations is, therefore, an index of the standard of control. This year there were two cases in which the final savings were more than 10 per cent. of the modified appropriations against two cases in 1937-38 and four cases in 1936-37.

(ii) Excesses over voted grants and non-voted appropriations are another index of control, as supplementary grants or appropriations should have been obtained in time to cover them. The comparative statement in paragraph 12 *ante* shows that there has been a definite improvement in 1938-39 over the previous four years.

(iii) There was no case during the year (out of 9) in which a supplementary grant obtained from the Legislature became unnecessary. This shows that the position attained in 1937-38 in which there was no such case (out of 16) has been maintained and that there is an improvement as compared with 1936-37 in which there was one such case (out of 28), see paragraph 17.

(iv) The statistics (*vide* paragraph 19) of percentages of savings in voted grants for Revenue and Capital expenditure, which were offered for surrender and accepted, show an improvement upon the results of the previous four years, while percentages of final unsurrendered savings show a slight deterioration as compared with the preceding two years. The same statistics in respect of voted grants for Loans and Advances indicate a distinct improvement upon the results of the past four years.

Notwithstanding the conclusions that might be inferred from the remarks offered under some of the grants, etc., as to the room that apparently exists for further improvement, it may be concluded generally from the above particulars that the improvement in the control over expenditure noticed last year has been generally maintained in the year under report.

Other topics of interest.

22. *Local Audit and Inspections.*—During the year 1938-39 the accounts of 16 Civil offices and 11 Public Works Divisions were test audited locally by the Outside Audit Department of the Accountant General, Central Revenues, and grants-in-aid to local bodies were audited in the course of the audit of their respective accounts.

The accounts of 64 Civil and Public Works offices were test audited locally through the agency of other Audit officers. The state of the accounts of the offices inspected was found to be generally satisfactory in most cases.

It may be mentioned here that during the year under review the audit of all Government concerns was suspended from October, 1938, as a measure of economy and this accounts for the decrease in the number of offices locally inspected as compared with the previous year which was as follows :—

Civil Offices . . .	} Test audited locally by the staff of the Accountant General, Central Revenues.	42
Public Works Divisions . . .		18
Civil and Public Works Offices audited by other audit officers		104

23. *Audit of Customs Revenue.*—The test-examination of the receipts of Customs revenue during the year 1938-39 was carried out with satisfactory results by the maritime Accountants General concerned. Revisions of classification and assessment with recurring financial results were, as usual, the main feature of test audit activity. In addition, various suggestions made by audit for better protection against losses or leakages of revenue have been adopted by the Customs authorities. The items noticed and set right in audit being generally of technical importance, there is no case of particular interest to bring to the notice of the Public Accounts Committee.

24. *Store Accounts.*—The appropriation accounts of the grants or appropriations covering appreciable expenditure on the purchase of stores have been supplemented by store accounts showing transactions of the year. Such store accounts will be found under grants No. 4.—Salt, No. 30.—Survey of India, No. 33.—Botanical Survey, No. 40.—Public Health, No. 41.—Agriculture, No. 59.—Mint, No. 60.—Civil Works and No. 71.—Andaman and Nicobar Islands. They also contain, where possible, a review of the stores position. Store accounts involving small transactions have not been printed, but certificates of audit of such accounts have been recorded under the grants concerned, where necessary. Comments on the stores position of the commercial undertakings will be found in Part I.—General Review of the Commercial Appendix to this volume.

25. *Statement of receipts and expenditure.*—As desired by the Public Accounts Committee in paragraph 83 of the proceedings in their report (Volume I, Part I) on the accounts of 1936-37, a comparative statement of receipts and expenditure relating to each of the Area Demands was inserted below the appropriation accounts concerned for the year 1937-38.

The Public Accounts Committee at their meetings held in August, 1939, however, held that the statements presented did not serve the purpose which they had in view. While admitting the difficulties in preparing a *pro forma* account of sufficient accuracy to be of any utility, they suggested in paragraph 67 of the Proceedings in their Report (Volume I, Part I) on the Accounts of 1937-38 that, notwithstanding these difficulties, it would be of advantage to have the statements in a form which would indicate the extent to which the administration of the Chief Commissioner's Provinces was subsidized by the general revenues of the Central Government. As a result of further enquiry into this matter, the Auditor General has come to the conclusion that for a complete statement of the financial position of the area, a *pro forma* account will have to be prepared. The Government of India consider that, in view of the difficulties in the way of preparation of such *pro forma* accounts as previously enumerated by the Accountant General, Central Revenues and of the cost involved in instituting a separate account and separate accounting arrangements, it is not worth while to open a separate account for Delhi Province real or *pro forma*. An *ad hoc* statement of the financial position of the Province can be called for from the Accountant General, Central Revenues, if the question of making Delhi into a separate Province should ever become a live issue in the future.

The statements of receipts and expenditure in the form in which they were appended to the Appropriation Accounts of the Area Grants concerned have been discontinued, as the information had no financial significance and was misleading.

26. *Secret Service Expenditure.*—The accounts of expenditure treated under the orders of Government as on Secret Service are not subject to scrutiny by audit authorities. Administrative officers furnish an annual certificate of check to the audit officer in a prescribed form. All the audit certificates for the year under report, as required by the rules, were duly received and accepted in audit as in order by the audit officers concerned except in four cases where such certificates are still awaited from the administrative officers concerned. Any re-appropriation from or to the budget allotment for Secret Service expenditure requires the sanction of the Finance Department.

27. *Accounts of funds created from revenue surpluses.*—In compliance with the desire expressed in paragraph 24 of the Proceedings of the Public Accounts Committee of August, 1935, a progressive account of the payments from, and the balance of, the funds created from revenue surpluses is given below :—

Serial No.	Name of the fund and the year of surplus.	Receipts.		Expenditure.		Balance at the end of 1938-39.
		During 1938-39. (3) Rs.	To end of 1938-39. (4) Rs.	During 1938-39. (5) Rs.	To end of 1938-39. (6) Rs.	
(1)	(2)					(7) Rs.
1.	Fund for the development of civil aviation (1934-35)	...	92,57,000	*19,59,785	73,85,274	18,71,726
2.	Fund for the development of broadcasting (1934-35)	...	40,00,000	*8,22,977	23,88,067	16,11,933
3.	Fund for the economic development and improvement of rural areas (1934-35)	...	2,81,60,514	(a) *19,15,234	1,83,46,580	98,13,934
4.	Fund for special Frontier expenditure including development (1935-36).	†6,86,250	52,26,728	*12,04,347	49,82,534	2,44,194(b)
5.	Revenue Reserve Fund (1935-38)	...	1,84,09,026	1,03,79,712	1,84,09,026	...(b)

*The expenditure met from the Funds has been duly audited.

† Includes Rs. 2,86,250 on account of receipts from private sources.

(a) The amount has been distributed as under :—

	Rs.
To Provinces	10,20,536
To Areas and Departments under the Central Government	8,94,698
Total	19,15,234

(b) Accepted by the Government of India, Finance Department.

28. *Savings under Pay of Officers and Pay of Establishments.*—As in previous years, explanations for savings in the original appropriations relating to 'Pay of Officers' and 'Pay of Establishments' have been omitted from the appropriation accounts in many cases where they are due to changes of personnel, to posts not having been filled, or to the part utilisation or non-utilisation of the provision for leave salary.

29. *Variations under Leave and Deputation Salaries and Sterling Overseas Pay.*—Explanations for savings and excesses under sub-heads relating to leave and deputation salaries and sterling overseas pay have, in many cases under various grants, been omitted from the appropriation accounts by the High Commissioner for India, and it has been generally explained that as no leave programmes or forecasts were available for framing reliable estimates, the original appropriations were based mainly on the latest actuals available, viz., 1936-37 and the revised estimates for 1937-38 and that the expenditure being highly variable, extensive modification of the original appropriations was generally necessary. In connection with similar wide variations under the sub-heads relating to English expenditure that occurred in 1937-38, the Public Accounts Committee suggested, in paragraph 5 of their Report on the Accounts of that year, that the Finance Department should examine whether the High Commissioner should not be asked to base his estimates on leave programmes or forecasts furnished to him from India as well as on past actuals. It is understood that the matter has been taken up by the Finance Department with the High Commissioner for India.

30. *Loss or Gain by Exchange.*—In accordance with the practice followed in previous years, no explanation of the loss or gain by exchange, has, in general, been recorded in the appropriation accounts. This sub-head is required only when the rate of exchange departs from 1s. 6d. the rupee; and as the rate of

exchange is difficult to forecast in advance, no original provision is usually made against the sub-head. Actually the average rate for the year was 1s. 5·89d. per rupee, so that in general there has been a small loss by exchange shown in the accounts as expenditure against this sub-head in the accounts of the several grants.

31. *Points outstanding from previous report.*—The Finance Department of the Government of India will presumably, as usual, present to the Committee on Public Accounts, a statement showing the action taken or proposed to be taken on various outstanding points raised by previous Committees.

There are no important outstanding points which, from an audit point of view, merit special mention in this Report.

NEW DELHI ;
The 6th February, 1940. }

P. M. RAU,
*Accountant General,
Central Revenues.*

Countersigned.

NEW DELHI ;
The 14th February, 1940. }

E. BURDON,
Auditor General of India.

PART II.

Appropriation Accounts of sums expended in the year ended 31st March 1939, compared with the sums granted by the Legislature in respect of voted Expenditure and those appropriated by the Finance Department in the case of non-voted Expenditure.

NOTES.

1. (a) In the Accounts and in the Statements of expenditure on important new works—

“O” stands for original grant or appropriation and appears in column 1 only when a figure is shown against it, and is omitted from that column when the figure against it is *nil* or when the original grant or appropriation without any modifications is taken direct into column 2.

“M” stands for modifications sanctioned by competent authorities in the case of *non-voted* appropriations (*i.e.*, supplementary appropriation, reappropriation, withdrawal or surrender).

“S” stands for supplementary grant voted by the legislature.

“R” stands for residual modifications sanctioned by competent authorities other than the legislature in the case of voted grants (*i.e.*, re-appropriation, withdrawal or surrender).

(b) The figures shown in the second column of the accounts against all sub-heads as well as against “Totals—Non-voted” are the figures as they stand after all modifications including withdrawals or surrenders. But the figures shown in the same column against “Totals—Voted” represent merely the totals of the Original and Supplementary grants, unaffected by withdrawals or surrenders. In order to neutralise the effect of reductions made in the Voted provision under different sub-heads on account of withdrawals or surrenders, a sub-head “Surrenders or withdrawals within Grant” is opened, where necessary, as the last sub-head in the accounts. In the case of a grant in which reappropriations, etc., affect the sub-head “Deduct—Recoveries”, the adjusting sub-head mentioned above is divided into “Gross” and “Deductions”, in order that the totals for “Gross” and “Deductions” in the Appropriation Account may correspond with those for “Gross” and “Deductions” in the Grant concerned.

Where a Grant is divided into two or more ‘Accounts’, an adjusting sub-head “Surrenders or withdrawals within the Account” appears in each of the ‘Accounts’ affected, in order to agree the figures in the second column against “Totals—Voted” with the total figures voted by the legislature in respect of that ‘Account’. Where, in an ‘Account’, reappropriations, etc., affect the sub-head “Deduct—Recoveries”, the adjusting sub-head referred to above is divided into “Gross” and “Deductions”. In order to neutralise the effect of reappropriations, etc., among the different ‘Accounts’ within the same Grant, another sub-head “Transfers from or to other Accounts” is opened immediately above the “Totals” of the Accounts of the concerned Grant. In the appropriation accounts of this kind, the total amount of surrenders or withdrawals within the voted section of the grant as a whole is not manifest from the abstract of accounts, although the individual accounts of the grant exhibit, where necessary, the total amount of surrenders or withdrawals within the accounts against a distinct sub-head opened for the purpose. The total amount of surrenders or withdrawals has, therefore, been mentioned in a Note below the abstracts of such accounts.

Where, against a token grant obtained for a net *minus* provision, reappropriations under the various sub-heads have the effect of adding to the allotment so as to produce a different *minus* figure, an adjusting sub-head “Modifications within Grant” is opened to neutralise the effect of additional funds allotted by reappropriations, so that the appropriation account may be for the original grant as shown in the Book of Demands. In the case in which reappropriations affect a “Deduct” head in the grant, the adjusting sub-head mentioned above is split up into “Gross” and “Deductions”.

To distinguish the various adjusting sub-heads mentioned above from ordinary ones, no letter is prefixed to any of them.

2. All revenue and capital expenditure incurred in England and passed on to India for final adjustment is included in the relevant Subject or Area Grants and Appropriations, the charges incurred on account of the India Office and High Commissioner’s establishments having been included in a separate grant No. 23. As for exchange, see paragraph 30 of the Report.

GRAND SUMMARY of Appropriation Accounts by Grants and Appropriations.

Page.	No. and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
28	1. Customs				
	Voted	79,22,000	75,35,562	3,86,438	..
	Non-voted.	44,22,675	44,19,443	3,232	..
34	2. Central Excise Duties				
	Voted	10,50,000	11,64,751	..	1,14,751
	Non-voted	34,12,532	34,12,532	—	..
6	3. Taxes on Income including Corporation Tax				
	Voted	78,28,000	73,97,321	4,30,679	..
	Non-voted	1,78,510	1,77,761	749	..
39	4. Salt				
	Voted	64,72,000	60,46,748	4,25,252	..
	Non-voted	43,86,445	43,52,504	33,941	..
49	5. Opium				
	Voted	24,37,000	24,14,635	22,365	..
	Non-voted	1,41,129	1,40,924	205	..
53	6. Provincial Excise				
	Voted	4,97,000	4,16,559	80,441	..
	Non-voted	23,350	23,309	41	..
55	7 Stamps				
	Voted	16,79,000	14,66,206	2,12,794	..
	Non-voted	2,00,187	1,92,929	6,258	..
58	8. Forest				
	Voted	6,02,000	5,64,041	37,959	..
	Non-voted	2,91,081	2,82,070	9,011	..
61	9. Irrigation, Navigation, Embankment and Drainage Works—Charged to Revenue				
	Voted	2,09,000	1,55,720	53,280	..
	Non-voted	12,26,228	12,04,961	21,267	..
68	11. Interest on Debt and Other Obligations & Reduction or Avoidance of Debt				
	Voted	96,44,000	86,39,622	4,378	..
	Non-voted	13,36,51,780	13,15,89,153	20,62,627	..
74	12. Executive Council				
	Voted	1,28,000	1,17,250	10,750	..
	Non-voted	4,88,160	4,88,568	..	408
75	13. Council of State				
	Voted	1,34,000	1,26,793	7,207	..
	Non-voted	..	..	..	..
76	14. Legislative Assembly and Legislative Assembly Department				
	Voted	9,37,000	9,52,872	..	15,872
	Non-voted	63,000	62,509	491	..
77	15. Home Department				
	Voted	9,43,000	8,27,751	1,15,249	..
	Non-voted	19,84,960	20,03,564	..	18,604
81	16. Legislative Department				
	Voted	4,03,000	3,79,213	23,787	..
	Non-voted	1,93,297	1,92,685	612	..
82	17. Department of Education, Health and Lands				
	Voted	6,43,000	6,07,995	35,005	..
	Non-voted	2,65,404	2,64,596	808	..

Page.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
84	18. Finance Department				
	Voted	5,65,000	5,60,057	4,943	..
	Non-voted	10,36,722	10,38,195	..	1,473
86	19. Commerce Department				
	Voted	4,50,000	4,24,863	25,137	..
	Non-voted	1,94,442	1,94,595	..	153
87	20. Department of Labour				
	Voted	4,13,000	3,87,675	25,325	..
	Non-voted	1,51,169	1,48,860	2,309	..
89	21. Department of Communications				
	Voted	1,82,000	1,81,253	747	..
	Non-voted	1,09,240	1,11,400	..	2,160
90	22. Central Board of Revenue				
	Voted	3,09,000	2,82,668	26,332	..
	Non-voted	1,57,989	1,57,727	262	..
92	23. India Office and High Commissioner's Establishment Charges				
	Voted	17,58,000	16,81,996	76,004	..
	Non-voted	23,58,000	23,50,376	7,624	..
96	24. Payments to Other Governments, Departments, etc.				
		1,25,000	1,00,804	24,196	..
97	25. Audit				
	Voted	94,05,000	89,70,318	4,34,682	..
	Non-voted	9,21,930	9,18,381	3,549	..
101	26. Administration of Justice				
	Voted	1,12,000	96,028	15,972	..
	Non-voted	3,29,297	3,26,990	2,307	..
103	27. Police				
	Voted	1,66,000	1,56,651	9,349	..
	Non-voted	21,215	21,065	150	..
105	28. Ports and Pilotage				
	Voted	18,20,000	17,60,083	59,917	..
	Non-voted	9,87,477	9,79,629	7,848	..
115	29. Lighthouses and Lightships				
	Voted	9,13,000	9,09,093	3,907	..
	Non-voted	10,000	10,076	..	76
119	30. Survey of India				
	Voted	19,40,000	16,63,150	2,76,850	..
	Non-voted	7,25,400	7,21,898	3,502	..
127	31. Meteorology				
	Voted	20,60,000	19,06,648	1,53,352	..
	Non-voted	99,183	94,595	4,588	..
131	32. Geological Survey				
	Voted	2,18,000	2,13,180	4,820	..
	Non-voted	2,32,530	2,29,099	3,431	..
132	33. Botanical Survey				
	Voted	61,000	47,137	13,863	..
	Non-voted	27,120	26,208	912	..
137	34. Zoological Survey				
	Voted	1,37,000	1,28,812	8,188	..
	Non-voted	46,200	46,199	1	..

Page.	No. and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
138	35. Archæology				
	Voted	12,51,000	10,40,885	2,10,115	..
	Non-voted	72,170	72,218	..	48
141	36. Mines				
	Voted	1,56,000	1,34,963	21,037	..
	Non-voted	1,03,284	1,00,142	3,142	..
143	37. Other Scientific Departments				
		3,05,000	2,76,085	28,915	..
145	38. Education				
	Voted	6,74,000	6,69,445	4,555	..
	Non-voted	4,241	3,222	1,019	..
146	39. Medical Services				
	Voted	7,04,000	6,98,751	5,249	..
	Non-voted	2,32,353	2,32,612	..	259
150	40. Public Health				
	Voted	10,63,000	7,24,445	3,38,555	..
	Non-voted	2,48,753	2,40,287	8,466	..
159	41. Agriculture				
	Voted	35,79,000	33,62,277	2,16,723	..
	Non-voted	66,470	66,145	325	..
173	42. Imperial Council of Agricultural Research Department				
	Voted	7,53,000	7,09,219	43,781	..
	Non-voted	1,98,759	1,96,115	2,644	..
175	43. Scheme for the Improvement of Agricultural Marketing in India				
		5,10,000	4,82,255	27,745	..
177	44. Imperial Institute of Sugar Technology				
		3,41,000	2,51,603	89,397	..
179	45. Civil Veterinary Services				
	Voted	8,97,000	6,81,163	2,15,837	..
	Non-voted	36,400	35,226	1,164	..
185	46. Industries				
	Voted	9,07,000	8,16,059	90,941	..
	Non-voted	450	429	21	..
187	47. Aviation				
	Voted	32,53,000	29,70,230	2,82,770	..
	Non-voted	14,013	13,656	357	..
191	48. Capital Outlay on Civil Aviation charged to Revenue				
	Voted	1,000	..	1,000	..
	Non-voted	..	..	..	..
200	49. Broadcasting	22,32,000	20,56,972	1,75,028	..
204	50. Capital Outlay on Broadcasting Charged to Revenue.	1,000	..	1,000	..
207	51. Indian Stores Department				
	Voted	22,94,000	21,94,193	99,807	..
	Non-voted	1,15,800	1,14,591	1,209	..
213	52. Commercial Intelligence and Statistics				
	Voted	7,76,000	6,53,429	1,22,571	..
	Non-voted	71,665	71,709	..	44
215	53. Census				
	Voted	5,000	5,174	..	174
	Non-voted	2,048	2,047	1	..
216	54. Emigration—Internal	12,000	10,176	1,824	..
217	55. Emigration—External				
	Voted	1,92,000	1,32,860	59,140	..
	Non-voted	1,83,466	1,84,327	..	861

Page.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
(1)	(2)	(3) Rs.	(4) Rs.	(5) Rs.	(6) Rs.
219	56. Joint Stock Companies				
	Voted	1,47,000	1,44,401	2,599	..
	Non-voted	.	..	..	..
220	57. Miscellaneous Departments				
	Voted	4,16,000	3,73,580	42,420	..
	Non-voted	18,470	18,469	1	..
226	58. Currency				
	Voted	15,64,000	13,64,429	1,99,571	..
	Non-voted	1,53,752	1,53,237	515	..
233	59. Mint				
	Voted	19,76,000	19,42,445	33,555	..
	Non-voted	1,14,269	1,15,191	..	922
239	60. Civil Works				
	Voted	84,73,000	65,13,739	19,59,261	..
	Non-voted	22,25,160	22,16,521	8,639	..
261	61. Central Road Fund				
	Voted	1,70,00,000	1,56,00,000	14,00,000	..
	Non-voted	..	..	..	..
268	62. Superannuation Allowances and Pensions				
	Voted	1,10,28,000	1,04,90,905	5,37,095	..
	Non-voted	1,77,06,109	1,76,94,629	11,480	..
273	63. Stationery and Printing				
	Voted	53,43,000	52,78,624	64,376	..
	Non-voted	52,621	52,438	183	..
285	64. Miscellaneous				
	Voted	18,68,000	13,94,057	4,73,943	..
	Non-voted	3,09,882	3,12,977	..	3,095
292	65. Grants-in-aid to Provincial Governments.				
	Voted	1,72,000	1,71,600	400	..
	Non-voted	3,03,00,000	3,03,00,000	..	..
293	66. Miscellaneous Adjustments between the Central and Provincial Governments				
		1,72,000	1,61,213	10,787	..
294	67. Expenditure on Retrenched Personnel charged to Revenue				
		7,000	2,411	4,589	..
295	63. Delhi				
	Voted	54,65,000	52,41,376	2,23,624	..
	Non-voted	3,21,790	3,16,633	5,157	..
310	69 Ajmer-Merwara				
	Voted	16,26,000	15,37,981	88,019	..
	Non-voted	2,77,261	2,76,293	968	..
323	70. Panth Piploda				
		13,000	12,414	586	..
324	71. Andamans and Nicobar Islands				
	Voted	31,90,000	30,92,312	97,688	..
	Non-voted	1,92,990	1,92,178	812	..
335	Staff, Household and Allowances of the Governor General				
		20,53,119	20,49,895	3,224	..
338	Secretariat staff, of the Governor General				
		75,526	72,704	2,822	..
339	Principal Supply Officers Committee				
		21,084	20,525	559	..
340	Federal Public Service Commission				
		4,48,390	4,51,859	..	3,559

Page.	No. and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
				(5)	(6)
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
341	Defence Department	5,89,698	5,87,804	1,894	..
343	Ecclesiastical	29,96,642	30,24,900	..	28,258
347	Payments to Crown Representative	1,26,34,616	1,26,03,877	30,739	..
350	Tribal Areas	1,99,31,288	1,99,20,471	10,817	..
369	External Affairs	64,09,257	63,86,905	22,352	..
374	Baluchistan	49,64,440	49,34,992	29,448	..
396	75. Capital Outlay on Schemes of Agricultural Improvement and Research	23,000	20,389	2,611	..
398	76. Capital Outlay on Vizagapatam Harbour	3,86,000	22,072	3,63,928	—
401	77. Delhi Capital Outlay	15,75,000	9,87,869	5,87,131	..
405	78 Commuted Value of Pensions				
	Voted	1,000	—17,61,643	17,62,643	..
	Non-voted	10,04,843	8,53,324	1,51,519	..
408	78-A. Expenditure on Retrenched Personnel charged to Capital	..	—498	498	—
409	79. Interest Free Advances	51,51,000	51,29,217	21,783	..
411	80. Loans and Advances bearing interest	95,29,000	79,06,762	16,22,238	..
349	Advances to Crown Representative for Loans to Indian States and Notabilities	71,000	62,000	9,000	..
Totals {		Voted	15,71,93,000	14,27,79,294	1,45,44,503
		Non-voted	26,25,58,641	26,01,34,359	24,84,202
					59,920

Amount of excess to be covered by excess grants or appropriations :—

	Rs.
Voted	1,30,797
Non-voted	59,920

Audit Certificate.

The account above has been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise, as prescribed by Section 170 of the Government of India Act, 1935, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my general superintendence. I am assured that my officers have obtained all the information and explanations that they have required and according to the best of my information and on the basis of the certificate I have obtained from the Auditor of Indian Home Accounts I certify that the account above is correct subject to the observations in the report.

NEW DELHI,

The 14th February 1940.

E. BURDON,

Auditor General of India.

GRANT NO. 1.—CUSTOMS.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD "1—CUSTOMS".					
A.—Sea Customs Charges at the Ports :					
A. 1.—Pay of Officers					
Non-voted	O.	2,65,000			
	M.	—38,800	2,26,200	2,25,031	—1,169
Col. 1.—Due to certain officers of the Imperial Customs Service having unexpectedly proceeded on leave <i>ex-India</i> or remained on deputation for a longer period than anticipated.					
Voted	O.	3,99,800			
	R.	—13,033	3,86,767	3,87,559	+ 792
A. 2.—Pay of Establishments					
	O.	40,90,800			
	R.	—88,600	40,02,200	39,09,456	—2,744
Col. 1.—Mainly in Bengal (Rs. 44,500) due to measures of economy and in Sind (Rs. 26,870), due to partial utilisation of provision of Rs. 30,000 sanctioned for Mr. Sharples' scheme which became operative by about the end of the year and also to measures of economy.					
A. 3.—Overtime and Holiday Allowances					
	O.	6,33,000			
	R.	—12,395	6,20,605	6,20,347	—258
A. 4.—Other Allowances, Honoraria, etc.					
Non-voted	O.	38,400			
	M.	—19,153	19,247	19,378	+ 131
Col. 1.—Deputation and leave <i>ex-India</i> of certain officers of the Imperial Customs Service and smaller expenditure on passages than anticipated.					
Voted	O.	2,17,600			
	R.	—44,005	1,73,595	1,67,789	—5,806
Col. 1.—(i) Less expenditure on account of cost of passages and on rewards and (ii) curtailment of expenditure as a measure of economy. Col. 4.—Mainly in Sind. Economy and delay in communication to the Collector of Customs, Karachi, of expenditure on Quetta Cordon in respect of rewards debitable to the Sind Circle.					
A. 5.—Purchase and Repairs of Boats					
	O.	2,06,000			
	R.	—1,91,552	14,448	13,862	—586
Col. 1.—(i) Non-utilisation of the provision made for the construction of a cruiser launch and creek launches in Sind which could not be completed before the close of the year (Rs. 50,000) and (ii) postponement of purchase of launch and inability of a firm to supply a new launch before the close of the year in Bengal (Rs. 1,32,000).					
A. 6.—Stores and Equipment of Boats					
	O.	19,800			
	R.	—5,050	14,750	13,791	—959
Col. 1.—Mainly economy in Bengal.					
A. 7.—Special Payments in connection with the detection of offences under the Sea Customs and Allied Acts.					
	O.	6,000			
	R.	—1,500	4,500	4,215	—285
Col. 1.—Mainly in Madras due to economy measures.					
A. 8.—Contingencies					
	O.	2,40,600			
	R.	18,240	2,58,840	2,55,259	—3,581

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Sea Customs Charges at the Ports—concl'd.			
A. 9.—Establishment Charges paid to other Governments, Departments, etc.			
O. 2,30,100 }	1,95,000	2,00,706	+5,706
R. —35,100 }			
<i>Col. 1.</i> —Reduction based on the actual realisation of customs duty collected through the intermediary of Post Offices during the first seven months which showed a fall. <i>Col. 4.</i> —Realisation of customs duty for the last five months was more than anticipated.			
A. 10.—Grants-in-aid, Contributions and Donations			
Non-voted O. 3,600 }	1,500	1,098	—402
M. —2,100 }			
<i>Col. 1.</i> —The Indian Civil Service officers for whose passage contributions provision was made not remaining in the Department for the whole of the year.			
Voted O. 60,000 }	59,600	59,780	+180
R. —400 }			
A. 12.—Deduct—Contributions, etc.			
O. —95,600 }	—98,280	—98,137	+143
R. —2,680 }			
A. 13.—Charges payable to the Salt Department			
Non-voted	1,800	1,800	—
Voted	7,86,500	7,86,500	—
A. 14.—Deduct—Charges recoverable from the Salt Department	—83,000	—83,000	—
B.—Assignments and Compensations			
Non-voted O. 39,00,000 }	41,19,323	41,19,072	—251
M. 2,19,323 }			
<i>Col. 1.</i> —Larger realisation in customs revenue at the Port of Cochin and consequent increase in the share payable to the Cochin and the Travancore Governments.			
Voted O. 16,000 }	20,000	18,471	—1,529
R. 4,000 }			
<i>Col. 1.</i> —Payment of arrears of compensation in the West Khandesh District. <i>Col. 4.</i> —Compensation not claimed by certain parties in Bombay.			
C.—Land Customs Charges :			
C. 1.—Pay of Officers			
O. 1,300 }	1,870	1,870	—
R. 570 }			
C. 2.—Pay of Establishments			
Non-voted O. 13,800 }	14,370	14,352	—18
M. 570 }			
Voted O. 17,500 }	16,990	17,083	+93
R. —510 }			
C. 3.—Other Charges			
Non-voted O. 4,200 }	3,935	4,225	+290
M. —265 }			
<i>Col. 4.</i> —Due to late receipt of unexpected debits in connection with Nok Kundi buildings in Baluchistan raised by the Railway Department.			
Voted O. 6,500 }	5,450	5,634	+184
R. —1,050 }			
<i>Col. 1.</i> —Mainly in the North-West Frontier Province due to (i) grant of allowance to staff employed in connection with the Registration of Indo-Afghan Trade Agreement not considered necessary (Rs. 800) and (ii) measures of economy (Rs. 420).			
C. 3(a)—Grants-in-aid, contributions, etc.	..	46	+46
<i>Col. 4.</i> —Leave salary contributions under the Revised Leave Rules.			

Major Head and Sub-head.				Final Appropriation.	Actual Expenditure.	Excess + Saving —
1				2 Rs.	3 Rs.	4 Rs.
C.—Land Customs Charges— <i>concl'd.</i>						
C. 4.—Charges payable to the Salt Department						
Non-voted				2,200	2,200	..
Voted				11,16,100	11,16,100	..
C. 5.—Amount paid to other Governments, Departments, etc.						
				10,000	10,000	..
D.—Charges in England :						
D. 1.—Secretary of State for India :						
D. 1. (1).—Miscellaneous				5,000	5,083	+83
D. 2.—High Commissioner for India :						
D. 2 (1).—Leave and Deputation Salaries and Sterling Overseas Pay						
Non-voted	O.	55,000	}	34,000	32,112	—1,888
	M.	—21,000				
Col. 1.—Grant based on forecast from India. Fewer officers proceeded on leave. Col. 4.— Mainly due to transfer of overseas pay of an officer and non-utilisation of contingent provision.						
Voted	O.	35,000	}	30,000	29,684	—316
	R.	—5,000				
D. 2 (2).—Stores for India						
	O.	3,000	}	4,000	3,210	—790
	R.	1,000				
Col. 1.—Increase in indents. Col. 4.—Rounding of the allotment.						
E.—Loss or Gain by Exchange						
Non-voted	M.	100		100	175	+75
Voted	R.	200		200	254	+54
Surrenders or withdrawals within Grant						
Gross	R.	3,74,185		3,74,185	..	—3,74,185
Deductions	R.	2,680		2,680	..	—2,680
<hr/>						
Totals	Non-voted			44,22,675	44,19,443	—3,232
	{	Voted	{ Gross	81,00,600	77,16,699	—3,83,901
			Deductions	—1,78,600	—1,81,137	—2,537
			Net	79,22,000	75,35,562	—3,86,438

NOTES.

1. The original non-voted appropriation in the demand was Rs. 42,84,000 which was augmented to Rs. 44,22,675 by an additional allotment of Rs. 1,38,675 sanctioned during the course of the year mainly under sub-head B.

2. The final saving in the voted section of the grant, which works out to 4.87 per cent. as against .16 and 1.4 per cent. in 1937-38 and 1936-37 respectively, occurred mainly under sub-heads A. 2, A. 4, A. 5 and A. 9.

3. The final saving of Rs. 3,86,438 is composed of Rs. 3,83,901 due to smaller expenditure and Rs. 2,537 due to larger receipts.

4. *Sub-head A-10 (voted).*—The expenditure under “Grants-in-aid, Contributions and Donations” is made up of contributions to the following Institutions :—

	Rs.
<i>Madras—</i>	
(1) Ports Staff Club	800
(2) Customs Benefit Fund	1,000
(3) Library	600
<i>Bombay—</i>	
(4) Prince of Wales Seamen's Institute	2,400
(5) Preventive Service Club and Customs Athletic Club	5,700
(6) Loans and Grant Fund	1,600
(7) Recreation Club and Reading Room	1,000
(8) Indian Sailors' Home	8,200
<i>Karachi—</i>	
(9) Customs recreations Club, Keamari	2,000
(10) Sind Provincial Branch of the Red Cross Society and Child Welfare Centre, Keamari	600
(11) Civil Hospital Aid and Nursing Association	1,300
(12) M'e Hinch Memorial Seamen's Regiment, Keamari	500
<i>Calcutta—</i>	
(13) Service Sunday Fees Fund, Calcutta	9,200
(14) Seamen's Welfare Committee	24,000
(15) Charitable Dispensaries at Kidderpore and Budge Budge	280
<i>Chittagong—</i>	
(16) Sunday Fees Fund, Chittagong	450
(17) Customs Recreation Club, Chittagong	150
Total	59,780

5. In compliance with the recommendation made by the Public Accounts Committee in the second sub-paragraph of paragraph 34 of the proceedings in their Report on the Accounts of 1937-38, a *pro forma* account of the receipts and expenditure for the year under the heads “Overtime and Holiday Allowances” (Sub-head A. 3) is given below :—

RECEIPTS.

Heads.	Madras.	Bombay.	Karachi.	Calcutta.	Chittagong.	Total Actuals 1938-39.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Overtime fees realised from Merchants and Ship Owners (a)	42,610	1,20,134	49,466	1,81,718	4,333	3,98,261
II.—Bonds and other fees realised from Merchants for work done in ordinary working hours (b)	3,708	39,113	6,572	13,263	2,174	64,830
III.—Penalty fees levied for work done on Sundays and special holidays (c)	26,711	36,450	9,200	1,02,000	2,600	1,76,961
Grand Total	73,029	1,95,697	65,238	2,96,981	9,107	6,40,052

EXPENDITURE.

Heads.	Madras.	Bombay	Karachi.	Calcutta.	Chittagong.	Total actuals 1938-39.
1	2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IV.—Payments to Officers out of Merchants' overtime fees . . .	*39,894	1,44,827	32,234	1,68,154	3,668	3,88,777
V.—Payments to officers of Penalty Fees including Crown overtime. .	*45,402	1,12,022	31,641	†82,219	5,955	2,77,239
VI.—Available for payments to Seamen's and Customs Welfare Institution out of penalty fees, (i.e., excess of III over V) . . .	—18,691	—75,572	—22,441	19,781	—3,355	—1,00,278
Amount sanctioned for payments to Seamen's and Customs Welfare Institution (d) . . .	2,400	18,900	4,400	33,480	600	59,780

(See also Note 4.)

*Includes Rs. 41,429 booked under "5—Salt" representing the overtime and holiday allowances paid to members of the Salt Department in Madras in respect of Customs work done by them.

†Includes Rs. 4,240 on account of refund of Sunday fees.

(a) These fees are charged for the work done by the Customs staff in the interest of merchants and ship owners on holidays and on sundays and outside the free service hours on ordinary working days which in the case of preventive and outdoor work generally are the 12 hours from sunrise to sunset. These fees are paid almost in full to the staff earning them. In practice, these fees are first credited to Government and the payments are made to the staff by a debit to the budget grant.

(b) These fees are entirely credited to Government which provides the necessary establishment.

(c) These penalty fees are paid by merchants and ship-owners for working cargoes on Sundays and closed holidays, in addition to the overtime fees mentioned in (a) above. The receipts are distributed among certain specified Seamen's and Customs Welfare Institutions after crediting Government revenues with the amount disbursed as Crown overtime, subject to the qualification described in (d).

(d) As on account of depression in trade the receipts from penalty fees had fallen considerably, thereby diminishing the margin available for distribution to Seamen's and Customs Welfare Institutions it was decided in 1932, with the approval of the Standing Finance Committee, that the sum to be distributed should not be reduced below a certain minimum, which was fixed then at Rs. 88,000. On account of the separation of Burma, this amount has been reduced to Rs. 60,000 from 1937-38. The reduced provision appears under the sub-head "A 10—Grants-in-aid, Contributions and Donations."

6. *Writes-off*.—A total amount of Rs. 8,887 pertaining to five ports in India was written off as petty or irrecoverable.

7. *Losses, remissions of revenue, etc.*—The remissions of revenue and abandonment of claims to revenue sanctioned during the year in exercise of discretionary powers vested otherwise than by law or rule having the force of law amounted to Rs. 1,53,430 as detailed below :—

Province.	No. of cases.	Amount. Rs.
Bengal	87	64,552
Sind	27	42,889
Bombay	87	43,044
Madras	31	2,945
Total		1,53,430

IMPORTANT COMMENTS.

1. The total receipts and the net expenditure of the Department in recent years are noted below* :—

(Figures in lakhs of rupees.)

Years.	Expenditure.			
	Receipts (Net).	Sub-head B.	Other sub-heads.	Total.
1934-35	38·84	31	60	91
1935-36	38·44	34	65	99
1936-37	36·69	45	79	124
1937-38	43·11	24	85	109
1938-39	40·51	41	79	120

The increase in expenditure in 1938-39 as compared with the previous year is due to larger payment of 17 lakhs under sub-head B mainly on account of more realisation in customs revenue at the Cochin Port and consequent increase in the share payable to Cochin and Travancore Governments, partly counterbalanced by reduction of 6 lakhs mainly under sub-head "A. 8" which included a special provision of about 5 lakhs in 1937-38 for purchase of a site for construction of New Customs House at Calcutta.

2. *Loss of Customs revenue.*—A fraud on customs revenue which was being practised at a certain port by a firm of importers of silk piece-goods by misdeclaring the weight, yardage, description and value in bills of entry and getting such misdeclarations passed with the connivance of the appraiser, came to light in November 1937. The fraud was evidently practised for some length of time, but the exact period of its duration and the total amount involved cannot be estimated. In the case of two consignments detained before their clearance from the docks, the investigations revealed that the misdeclarations involved a loss in duty of Rs. 23,135. In regard to consignments cleared by the same importers during the three months preceding the discovery of the fraud, the short levies in duty amounted to Rs. 30,065. These amounts and a redemption penalty of Rs. 35,000 imposed in respect of the two consignments seized were recovered. Personal penalties totalling Rs. 3,300 were also levied and recovered. After certain departmental enquiries, the Appraiser who was involved in the fraud has been dismissed from Government Service.

The orders governing the procedure of assessment of silk piece-goods and those relating to the transaction of customs business by clearing agents, etc., have since been suitably modified so as to render the commission of a fraud of this nature difficult. Some further improvements are also under contemplation.†

*As Burma has been separated from India and a new major head "Central Excise Duties" has been opened in the accounts with effect from 1937-38, the transactions pertaining to them have not been included in the statistics prior to that year.

†Accountant-General, Bombay.

GRANT No. 2.—CENTRAL EXCISE DUTIES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "2.—CENTRAL EXCISE DUTIES".			
A.—Charges on collection of Excise Duty on Sugar :			
A. 2.—Pay of Establishments			
O. 2,500 }			
R. —1,000 }	1,500	1,282	—218
<i>Cols. 1 and 4.—Due to (i) the appointment of Sub-Inspectors on lower rate of pay and non-appointment of Excise Petty Officer and (ii) two Sugar Factories having worked for shorter periods than anticipated.</i>			
A. 3.—Other Charges			
O. 500 }			
R. —500 }	..	..	..
A. 5.—Establishment Charges paid to other Governments, Departments, etc.			
O. 4,000 }	4,370	4,584	+214
R. 370 }			
B.—Charges on Collection of Excise Duty on Matches :			
B. 3.—Other Charges			
	..	20	+20
C.—Payments to Indian States of share of Match Excise Duty			
O. 32,50,000 }	34,12,532	34,12,532	..
M. 1,62,532 }			
<i>Col. 1.—To provide for the excess of the States' share of the Match Excise Duty over the amount provided in the budget.</i>			
D.—Amount payable to the Salt Department for share of the cost of the combined Central Excise and Salt Department			
O. 10,43,000 }	10,22,130	11,57,350	+1,35,220
R. —20,870 }			
<i>Col. 1.—Mainly reduction of expenditure on the printing of Match Excise banderols in connection with the economy campaign. Col. 4.—See Note 4.</i>			
E.—Charges in England—High Commissioner for India :			
E. 1.—Leave and Deputation Salaries and Sterling Overseas Pay			
Non-voted			
O. 8,000 }	..	..	..
M. —8,000 }			
<i>Col. 1.—See paragraph 29 of the Audit Report.—Provision for leave salaries not required.</i>			
Voted	R. 2,000	2,000	1,508
			—492
<i>Col. 1.—Extension of leave of an officer whose leave salary had previously been debited</i>			
<i>Col. 4.—Allotment was rounded.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
F.—Loss or Gain by Exchange	..	7	+7
Surrenders or withdrawals within Grant	20,000	..	—20,000
R. 20,000			
Totals { Non-voted	34,12,532	34,12,532	..
{ Voted	10,50,000	11,64,751	+1,14,751

NOTES.

1. An additional appropriation of Rs. 1,54,532 was obtained in the non-voted section under sub-head C.

2. The large excess in the voted section of the grant, which works out to 10.9 per cent. this year as against a saving of 1.18 per cent. during 1937-38, occurred mainly under sub-head D.

3. The payments shown under sub-head C were formerly adjusted as a deduction from receipts, but with effect from 1938-39 the Government of India have decided to classify them as expenditure and treat them as non-voted.

4. *Sub-head D.*—The original provision represents the total of the provisions made for Central Excises work in the several provinces, excepting Sind and Orissa, which was later centralised and amalgamated with the Northern India Salt Revenue Department. As the work in connection, with the Central Excises is being done by the Northern India Salt and Central Excise Department it has been decided, with the approval of the Finance Department, to transfer 54.07 per cent. of the combined expenditure under the sub-heads 'Direction' and 'Preventive Establishment' of Grant No. 4.—Salt (Part I) to '2.—Central Excise Duties'. The excess is the result of this adjustment. As the ratio was fixed after the close of the year, no funds could be provided to cover the excess.

5. *Remissions of and abandonment of claims to revenue :—*

Nature.	Amount; Rs.	Reasons for remissions.
Refund of excise duty on motor spirit supplied for the use of two Provincial Governors and a Ruling Chief.	4,123	No duty is leviable on motor spirit supplied for the use of Provincial Governors and Ruling Chiefs with a permanent salute of not less than 19 guns.

IMPORTANT COMMENT.

In pursuance of the recommendations of the Public Accounts Committee contained in paragraph 36 of the Proceedings in their Report on the Accounts of 1937-38, the total net receipts and expenditure of the Department in recent years are noted below :—

(Figures in lakhs of rupees.)

Years.	Receipts (Net).	Expenditure.
1934-35	(a) 3.71	(a) 9
1935-36	(a) 5.12	(a) 8
1936-37	(a) 6.22	(a) 8
1937-38	7.66	8
1938-39	8.66	46

The increase in expenditure in 1938-39 as compared with that of the previous years is mainly due to adjustment of payments to Indian States of their share of Match Excise duty as expenditure under sub-head C instead of as a deduction from receipts as in the past.

(a) These figures were previously included under the Major head 'Customs'. As Burma has been separated from India with effect from 1937-38, the figures relating to Burma are not included in these statistics.

4. A lump provision of Rs. 3,25,000 was made under sub-head D to meet expenditure involved in a contemplated reorganisation of the Income-Tax Department. In view of the deterioration in the financial outlook, a sum of Rs. 2,03,000 out of the lump provision was surrendered to Government and the balance of Rs. 1,22,000 allotted to the Provinces.

5. *Remissions of Revenue.*—Remissions of Revenue and abandonment of claims were sanctioned for Rs. 1,40,606 during the year, viz., in Bombay (Rs. 88,867), in Bengal (Rs. 33,695), in Bihar (Rs. 7,909), in Madras (Rs. 7,633), and in Assam (Rs. 2,502), on the following grounds :—

(a) Irrecoverable due to—		
(i) Assessee having left behind no assets	27,528	
(ii) Assessee being untraceable	6,908	
(iii) Assessee having left India	5,000	
(b) For other reasons	4,670	
(c) Arrears of tax written off	96,500	
Total	1,40,606	

IMPORTANT COMMENT.

In pursuance of the recommendations of the Public Accounts Committee, contained in paragraph 36 of the Proceedings in their Report on the Accounts of 1937-38, the total net receipts and expenditure of the Department in recent years are noted below* :—

Years.	(Figures in lakhs of Rupees.)	
	Receipts.	Expenditure.
1934-35	16.13	75
1935-36	15.77	81
1936-37	13.86	78
1937-38	14.53	75
1938-39	15.78	76

* As Burma has been separated from India with effect from 1937-38, Burma figures have not been included in the statistics prior to that year.

GRANT NO. 4.—SALT.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEADS "5—SALT" AND "5-A—CAPITAL OUTLAY ON SALT WORKS".			
I.—Northern India Salt Revenue Department			
A.—Revenue Expenditure—Working Expenses :			
A. 1.—Direction :			
A. 1 (1).—Pay of Officers			
Non-voted O. 29,400 }	34,778	17,290	—17,488
M. 5,378 }			
Col. 1.—Increase in the emoluments of the Commissioner. Col. 4.—Due to 54.07 per cent. of the total expenditure being debited to "E-Expenses in connection with the collection of Central Excise Duties". See also Note 2.			
Voted O. 9,200 }	26,608	14,020	—12,588
R. 17,408 }			
Col. 1.—Appointment of more officers on account of amalgamation of the Central Excise and Salt Departments. Col. 4.—See remarks under A. 1 (1), Non-voted.			
A. 1 (2).—Pay of Establishments			
O. 52,400 }	53,228	30,598	—22,630
R. 828 }			
Col. 4.—See remarks under A. 1(1), Non-voted.			
A. 1 (3).—Allowances, Honoraria, etc.			
Non-voted O. 2,000 }	2,577	1,144	—1,433
M. 577 }			
Col. 4.—See remarks under A. 1(1), Non-voted.			
Voted O. 7,300 }	7,682	6,345	—1,337
R. 282 }			
Col. 4.—See remarks under A. 1(1), Non-voted.			
A. 1 (4).—Contingencies			
O. 15,600 }	21,953	18,685	—3,268
R. 6,353 }			
Col. 1.—Due to amalgamation of Salt and Central Excise Work. Col. 4.—See remarks under A. 1 (1), Non-voted.			
A. 1 (5).—Grants-in-aid, Contributions, etc.	600	276	—324
Col. 4.—As under A. 1(1), Non-voted.			
A. 2.—Manufacture and Sales :			
A. 2 (1).—Pay of Officers			
O. 1,42,700 }	1,25,054	1,24,675	—379
R. —17,646 }			
Col. 1.—Posting of junior officers and drawal of leave salary by certain officers from the Home Treasury. See also sub-head G. I. Voted.—Col. 1.			
A. 2 (2).—Pay of Establishments			
O. 3,47,700 }	3,54,067	3,54,393	+326
R. 6,367 }			
A. 2 (3).—Allowances, Honoraria, etc.			
O. 15,000 }	15,593	15,583	—10
R. 593 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
I.—Northern India Salt Revenue Department—<i>contd.</i>			
A.—Revenue Expenditure—Working Expenses—<i>contd.</i>			
A. 2.—Manufacture and Sales—<i>concl'd.</i>			
A. 2 (4).—Manufacture and Maintenance Works :			
A. 2 (4) (a).—Manufacture Section			
O. 7,98,300 }			
R. —4,784 }	7,93,516	7,91,373	—2,143
A. 2 (4) (b).—Sales Section			
O. 1,01,000 }			
R. —9,055 }	91,945	94,223	+2,278
<i>Col. 1.</i> —Due to heavy purchase of bags at the end of the year to obviate suspension of clearance as a result of salt traders stopping supply of bags for their consignment.			
A. 2 (4) (c).—Other Charges			
O. 1,20,400 }			
R. —18,327 }	1,02,073	1,01,508	—565
<i>Col. 1.</i> —Due to surrenders in connection with the measures for economy. (Rs. 44,360) counteracted by more expenditure for extraction of salt at Sambhar (Rs. 22,933) and more expenditure on water supply at Pachbadra owing to the failure of rains (Rs. 3,100).			
A. 2 (5).—Stocks			
O. —5,200 }			
R. —3,544 }	—1,656	6,455	+8,111
<i>Col. 1.</i> —Due to transfer of certain stores from material at site account to General Stores and less issues of stores than anticipated owing to failure of monsoon. <i>Col. 4.</i> —Mainly due to an adjustment after the close of the year of Rs. 7,983 in rectification of an error in the balance of general stores.			
A. 2 (6).—Contingencies.			
O. 34,000 }			
R. —397 }	33,603	33,483	—120
A. 2 (7).—Grants-in-aid, Contributions, etc.			
	2,000	2,000	..
A. 3.—Engineering Section :			
A. 3 (1).—Pay of Officers			
	26,400	26,400	..
A. 3 (2).—Pay of Establishments			
O. 36,500 }			
R. —1,464 }	35,036	35,034	—2
A. 3 (3).—Allowances, Honoraria, etc.			
O. 1,500 }			
R. —237 }	1,263	1,263	..
A. 3 (4).—Maintenance Works			
O. 1,06,800 }			
R. 153 }	1,06,953	1,07,050	+97
A. 3 (5).—Contingencies			
O. 1,700 }			
R. —103 }	1,597	1,594	—3
A. 3 (6).—Deduct—Recoveries of Expenditure debited to Capital			
O. —9,400 }			
R. 3,051 }	—6,349	—6,326	+23
<i>Col. 1.</i> —Due to less Capital works having been done through the Workshop and also to the practice of levying supervision charges on stores supplied to Capital works having been discontinued.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	R.

[—Northern India Salt Revenue Department—*contd.*A.—Revenue Expenditure—Working Expenses—*concl'd.*

A. 4.—Medical Establishment :

A. 4 (1).—Pay of Officers

O.	7,900 }	8,291	8,437	+146
R.	391 }			

A. 4 (2).—Pay of Establishments

O.	9,100 }	9,127	9,156	+29
R.	27 }			

A. 4 (3).—Allowances, Honoraria, etc.

O.	1,600 }	1,681	1,658	—23
R.	81 }			

A. 4 (4).—Contingencies

O.	6,200 }	6,230	6,130	—100
R.	30 }			

A. 4 (5).—Grants-in-aid, Contributions, etc.

R.	144	144	83	—61
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A. 5.—Contribution to the Renewals Reserve Fund

1,30,000	1,30,000	..
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A. 6.—Renewals and Replacements

O.	47,700 }	76,744	75,901	—843
R.	29,044 }			

Col. 1.—Mainly due to replacement of buildings destroyed by fire and repairs to water tanks leaking unexpectedly.

A. 7.—*Deduct*—Amount met from Renewals Reserve Fund

O.	—47,700 }	—76,744	—75,901	+843
R.	—29,044 }			

Col. 1.—As under A. 6.

A. 8.—Cost of Accounts and Audit

Non-voted O.	3,400 }	3,550	3,650	+100
M.	150 }			
Voted O.	35,200 }	34,770	34,766	—4
R.	—430 }			

A. 9.—Pensionary Charges and Contributions to Provident Funds

Non-voted O.	3,300 }	1,750	1,750	..
M.	—1,550 }			

Col. 1.—Due to change in the ratio for calculating pensionary charges due to amalgamation of Salt and Central Excise Work.

Voted O.	49,000 }	50,701	49,506	—1,195
R.	1,701 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
I.—Northern India Salt Revenue Department—<i>contd.</i>			
B.—Revenue Expenditure—Preventive Establishment:			
B. 1.—Pay of Officers			
O. 73,100 }	73,350	49,101	—24,249
R. 250 }			
<i>Col. 4.—See remarks under A. 1(1), Non-voted.</i>			
B. 2.—Pay of Establishments			
O. 2,22,900 }	2,21,582	1,61,963	—59,619
R. —1,318 }			
<i>Col. 4.—See remarks under A. 1(1), Non-voted.</i>			
B. 3.—Allowances, Honoraria, etc.			
O. 35,400 }	32,565	35,644	+3,079
R. —2,835 }			
<i>Col. 4.—Provision was made only for the Salt expenditure. The actuals, however, represent the combined Salt and Central Excise expenditure which proved to be more than anticipated. As the ratio for apportionment of combined expenditure between "Salt and Central Excise" was fixed after the close of the year, no action could be taken to provide for the final excess.</i>			
B. 4.—Works :			
B. 4 (1).—Buildings			
O. 3,000 }	2,315	1,062	—1,253
R. —685 }			
<i>Col. 4.—See remarks under A. 1(1), Non-voted.</i>			
B. 4. (3)—Miscellaneous			
R. 89 }	89	41	—48
B. 5.—Maintenance Works			
O. 9,100 }	6,473	3,070	—3,403
R. —2,627 }			
<i>Col. 1.—Less expenditure on repairs owing to financial stringency. Col. 4.—As under A. 1(1), Non-voted.</i>			
B. 6.—Contingencies			
O. 18,700 }	17,688	28,294	+10,606
R. —1,012 }			
<i>Col. 4.—See B. 3.</i>			
B. 7.—Charges incurred in Bengal			
O. 2,00,000 }	..	..	..
R. —2,00,000 }			
<i>Col. 1.—Due to administration of Salt Work in Bengal not having been taken over in 1938-39.</i>			
C.—Revenue Expenditure—Interest on Capital			
O. 4,07,000 }	4,00,721	4,00,510	—211
M. —6,279 }			
D.—Revenue Expenditure—Royalties and Com- pensations			
O. 32,80,300 }	32,99,677	32,89,620	—10,057
M. 19,377 }			
E.—Expenses in connection with the collection of Central Excise Duties			
O. 10,43,000 }	10,22,130	11,57,350	+1,35,220
R. —20,870 }			
<i>Col. 4.—The excess is mainly set off against savings under the various sub-heads below A. I. and B above. See also Note 2.</i>			

Major Head and Sub-head.	Fi al Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
I.—Northern India Salt Revenue Department—<i>concl'd.</i>			
F.— <i>Deduct</i> —share debitable to “ 2.—Central Excise Duties ”			
O. —10,43,000 }	—10,22,130	—11,57,350	—1,35,220
R. 20,870 }			
<i>Col. 4.—As under sub-head E</i>			
G.—Charges in England.—High Commissioner for India :			
G. 1.—Leave and Deputation Sa- laries			
<i>Non-voted</i>	5,000	2,219	—2,781
<i>Col. 4.—Due to reduction in the rate of Sterling overseas pay of the Commissioner.</i>			
Voted O. 5,000 }	22,000	20,699	—1,301
R. 17,000 }			
<i>Col. 1.—Due to unexpected changes in the officers' leave programme. See also A. 2(1),</i> <i>Col. 1. Col. 4.—The reappropriation in Col. 1 was sanctioned by the Finance Department on</i> <i>reports furnished by the High Commissioner for India, London.</i>			
H.—Capital expenditure—charged to Revenue—Capital outlay on Salt Works :			
H. 1.—Works :			
H. 1(1).—Buildings			
O. 28,400 }	—9,906	—9,870	+36
R. —38,306 }			
<i>Col. 1.—Economy (Rs. 25,700), write-off of buildings (Rs. 11,849) and minor savings.</i>			
H. 1(2).—Miscellaneous			
O. 42,000 }	29,196	29,157	—39
R. —12,804 }			
<i>Col. 1.—Due mainly to economy.</i>			
H. 2.—Plant and Machinery :			
O. 27,500 }	—5,477	—5,462	+15
R. —32,977 }			
<i>Col. 1.—Due mainly to economy.</i>			
II.—Provinces—			
J.—Direction :			
J. 1.—Pay of Officers			
<i>Non-voted</i> O. 29,000 }	37,700	38,436	+736
M. 8,700 }			
<i>Col. 1.—Mainly in Bombay due to deputation of two Indian Civil Service officers on special duty to the Salt Department.</i>			
Voted O. 2,58,100 }	2,76,400	2,75,905	—495
R. 18,300 }			
J. 2.—Pay of Establishments			
O. 31,26,600 }	30,80,563	30,89,619	+9,056
R. —46,037 }			
<i>Col. 1.—Mainly in Madras due to (i) distribution of the lump sum cut (Rs. 22,000), (ii) with- drawal of the provision erroneously made under this head for allowances to temporary staff on the Pondicherry and Karaikal Frontiers (Rs. 21,600) (see J. 3.—voted) and (iii) non-employment of certain temporary staff for the full sanctioned period (Rs. 14,400), and in Bombay (Rs. 4,000) due to some posts remaining unfilled as a measure of economy, partly counterbalanced by increased expenditure in Sind due to transfer of the staff at Salt Works in Sind to Central cadre (Rs. 18,500). Col. 4.—Excess in Madras (Rs. 13,222) explained as due to the difficulty in accu- rate estimation of the effect of the retrenchment measures ordered by Government, partly reduced by savings mainly in Bombay (Rs. 3,393) due to economy campaign.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
II.—Provinces—contd.			
J.—Direction—concl'd.			
J. 3.—Allowances, Honoraria, etc. (including overtime and holiday allowances.)			
Non-voted O. 7,000 } M. —500 }	6,500	5,382	—1,118
Col. 4.—Mainly non-drawal of house rent allowance by an officer in Bombay.			
Voted O. 4,72,400 } R. 39,185 }	5,11,585	5,18,752	+7,167
<i>Col. 1.—Mainly in Madras due to (i) the temporary staff on the Pondicherry and Karaikal Frontiers retained till the end of the year (Rs. 34,400), (ii) increase under overtime and holiday allowances owing to larger volume of transactions (Rs. 2,000) and (iii) increased payments under rewards to officers (Rs. 23,000), partially reduced by savings mainly in Bombay (Rs. 23,820), due to economy campaign. Col. 4.—Larger expenditure than anticipated under 'Rewards to Officers' and 'Overtime and Holiday Allowances' in Madras (Rs. 11,058) compensated by savings in Bombay (Rs. 3,328), due to economy campaign.</i>			
J. 4.—Contingencies			
O. 7,14,800 } R. —75,307 }	6,39,493	6,33,271	—6,222
<i>Col. 1.—Mainly in Madras due to distribution of lump cut and economy (Rs. 51,600) and in Bombay (Rs. 24,200) due to economy campaign.</i>			
J. 5.—Establishment Charges paid to the Customs Department			
	83,000	83,000	..
J. 6.—Establishment Charges paid to other Governments, Departments, etc.			
O. 1,52,300 } R. 1,95,643 }	3,47,943	3,44,785	—3,158
<i>Col. 1.—Mainly in Bengal due to the decision that the Government of Bengal should continue to perform Salt preventive work on behalf of the Central Government in 1938-39. See also sub-head B. 7.</i>			
J. 7.—Grants-in-aid, Contributions, etc.			
Non-voted M. 362 } O. 2,400 } voted R. —1,480 }	362 920	362 920	.. —
<i>Col. 1.—Mainly in Madras. Due to curtailment, as a measure of economy, of discretionary grants towards recreation in Salt Factories.</i>			
J. 8.—Deduct—Establishment Charges recovered from other Governments, Departments, etc.			
O. —1,000 } R. —92 }	—1,092	—1,527	—435
J. 9.—Deduct—Contributions, etc.			
O. —9,000 } R. 7,800 }	—1,200	—1,199	+1
<i>Col. 1.—Abandonment of the proposal to reopen the Kathur Salt Factory in Madras and hence no recovery from the proposed lessees.</i>			
J. 11.—Deduct—Probable Savings			
O. —30,000 } R. 30,000 }	..	..	..
Savings fully realised.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
II.—Provinces—contd.			
K.—Preventive Establishments :			
K. 1.—Pay of Establishments			
O. 37,500 }	30,000	30,613	+613
R. —7,500 }			
<i>Col. 1.—Non-employment of the full sanctioned strength of the temporary staff.</i>			
K. 2.—Allowances, Honoraria, etc.			
O. 23,500 }	19,500	21,563	+2,063
R. —4,000 }			
<i>Col. 1.—Economy in expenditure under travelling allowance, house rent and compensatory allowances and curtailment of rewards in Madras. Col. 4.—Due to unexpected increase in the tours of Salt Preventive Parties in Madras owing to abuse of Salt laws.</i>			
K. 3.—Contingencies			
O. 2,590 }	1,292	1,468	+176
R. —1,208 }			
<i>Col. 1.—See sub head K. 1. Col. 4.—Increased tours of the Salt preventive parties in Madras not anticipated.</i>			
L.—Medical Establishment :			
L. 1.—Pay of Establishments			
O. 10,100 }	10,550	10,224	—326
R. 450 }			
L. 2.—Allowances, Honoraria, etc.			
O. 300 }	180	188	—92
R. —20 }			
L. 3.—Contingencies			
O. 4,000 }	3,700	3,267	—433
R. —300 }			
M.—Works :			
M. 1.—Buildings			
O. 16,500 }	..	..	..
R. —16,500 }			
<i>Col. 1.—Postponement of works as a measure of economy.</i>			
M. 3.—Miscellaneous			
O. 2,74,500 }	1,28,350	1,23,057	—5,293
R. —1,46,150 }			
<i>Col. 1.—In Bombay (Rs. 48,150) due to economy, and in Madras (Rs. 98,000) due to non-supply of materials for the construction of barrier on the Pondicherry Frontier during the year. Col. 4.—Non-payment of the cost of some portion of the materials purchased in the year in Madras.</i>			
M. 4.—Repairs			
O. 22,000 }	32,800	30,455	—2,345
R. 10,800 }			
<i>Col. 1.—Mainly in Bombay due to the transfer of certain buildings from the Provincial Public Works Department. Col. 4.—Postponement of certain contemplated repairs.</i>			
M. 5.—Maintenance of Rolling Stock of Salt Works at Kharagoda			
	14,000	13,263	—737
N.—Deduct—Charges recoverable from the Customs Department :			
N. 1.—Out Ports			
Non-voted	—1,800	—1,800	..
Voted	—7,86,500	—7,86,500	..
N. 2.—Land Customs			
Non-voted	—2,200	—2,200	..
Voted	—11,16,100	—11,16,100	..

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2 Rs.	3 Rs.	4 Rs.

II.—Provinces—*concd.*

O.—Salt Purchase and Freight					
	O. 4,50,000	4,32,217	4,28,677	—3,540	
	R. —17,783				
P.—Royalties and Compensations					
Non-voted	O. 5,83,000	5,33,100	5,32,611	—489	
	M. 100				
Voted	O. 24,100	20,866	19,972	—894	
	R. —3,234				
Q.—Charges in England :					
Q. 1.—High Commissioner for India :					
Q. 1 (1).—Leave Salary and Sterling					
Overseas Pay		14,000	13,123	—872	
Non-voted	O. 2,000				
	M. 12,000				
Col. 1.—Mainly due to unexpected variations in officers' leave programme and the posting of more officers in receipt of overseas pay to the Salt Department.					
Voted	O. 18,000	12,000	11,077	—923	
	R. —6,000				
Col. 1.—See Non-voted.					
R.—Loss or Gain by Exchange					
Non-voted	M. 130	130	126	—4	
Voted	R. 162	162	207	+45	
Surrenders or withdrawals within Grant					
Gross	R. 3,12,471	3,12,471	..	—3,12,471	
Deductions	R. —2,585	—2,585	..	+2,585	
Totals	Non-voted	Gross	43,90,445	43,56,504	—33,941
		Deductions	—4,000	—4,000	
	Voted	Net	43,86,445	43,52,504	—33,941
		Gross	94,84,700	91,91,651	—2,93,049
		Deductions	—30,12,700	—31,44,903	—1,32,203
		Net	64,72,000	60,46,748	—4,25,252

NOTES.

1. The saving in the voted section of the grant, which works out to 6.6 per cent this year as against 5.8 per cent in 1937-38, occurred mainly under the sub-heads H. 1(1), H. 1(2), J. 4, M. 1, M. 3 and O. Out of the final saving of Rs. 4,25,252 which was partly due to smaller expenditure (Rs. 2,93,049) and partly to larger recoveries (Rs. 1,32,203), a sum of Rs. 3,09,886 was surrendered to Government. It has been explained by the Central Board of Revenue that the balance of savings which occurred mainly under group heads A-1 and B due to allocation of 54.07 per cent. of the cost of the Combined Salt and Central Excises establishments to 2.—Central Excise Duties could not be surrendered as the orders were passed towards the close of the year.

2. The budget was originally framed for the Salt Department only, but after the decision to amalgamate Salt and Central Excise Work, the provision under sub-head "E.—Expenses in connection with the collection of Central Excise Duties" and the deduct entry under sub-head "F.—Deduct share debitable to 2.—Central Excise Duties" were introduced to provide for the Central Excise Expenditure.

It was also decided to book under the sub-head 'E' the Central Excise Expenditure incurred under Madras and Bombay Circles as well as 54.07% of the Combined Salt and Central Excise expenditure under "Direction" and "Preventive Establishment" of the Northern India Circle. The excess under sub-head 'E' is the result of these adjustments and is mainly set off against savings under 'A. I' and 'B'.

3. *Remissions of Revenue, etc.*—Remissions of revenue and abandonment of claims to revenue were sanctioned for Rs. 6,094 during the year as detailed below:—

	Rs.
i. Dues outstanding against ex-licensees of salt factories in Madras written off due to no assets having been left by them	3,749
ii. Remission of excise duty and price of salt issued free to villagers at Luni (Pachbadra) sanctioned by the Government of India to afford relief to the establishment and villagers as there is no shop in the vicinity	2,195
iii. Irrecoverable	150
Total	6,094

4. In paragraph 5 of their Report on the Accounts of 1935-36, the Public Accounts Committee recommended that larger units of appropriation both for budgeting and appropriation report purposes should be devised in a limited number of grants as an experiment to see if it would lead to more accurate estimating and to economy. One of the grants selected by the Government of India for this purpose is this Grant in which larger units of appropriation have been adopted as an experimental measure with effect from the estimates for 1939-40.

IMPORTANT COMMENT.

In pursuance of the recommendations of the Public Accounts Committee contained in paragraph 36 of the Proceedings in their Report on the Accounts of 1937-38, the total receipts and expenditure of the Department in recent years are noted below:—

Year.	(Figures in lakhs of rupees.)	
	Receipts. (Net).	Expenditure.
1934-35.	7.63	1.14
1935-36.	8.01	1.17
1936-37.	8.39	1.06
1937-38	8.39	1.06
1938-39.	8.12	1.04

As Burma has been separated from India from 1937-38, the Burma figures prior to that year are not included in these statistics.

SUBSIDIARY ACCOUNTS.

Other Salt Sources—Store Account for 1938-39.

	Bombay maunds.	Sind maunds.	Madras maunds.
Salt in store on 1st April 1938 (including wastage to be written off)	2,274,990	5,000	118,198
Salt manufactured, excavated or purchased during the year	2,505,269	15,160	114,838
Total	4,780,259	20,160	233,086
Removed by purchasers during the year	2,806,244*	15,046	117,752
Wastage, etc., written off	60,691†	..	7,930‡
Total	2,866,935	15,046	125,682
Balance in store on 31st March 1939 (including wastage to be written off)	1,913,324	5,114	107,404
Rate	Rs. 1-13 per maund inclusive of duty at Rs. 1-9 per maund.	Rs. 1-11-3 per maund inclusive of duty at Rs. 1-9 per maund.	Rs. 1-13-8 per maund inclusive of duty at Rs. 1-9 per maund.
Value { Gross	Rs. 34,67,900	Rs. 8,710	Rs. 1,99,145
{ Net	Rs. 4,73,331	Rs. 719	Rs. 31,326

*Includes 1,583 maunds issued free to Indian States under treaty obligations.

†Represents the loss written off by the Central Board of Revenue (60,470 maunds) and by the Collector of Salt Revenue (221 maunds).

‡Represents wastage written off by the Assistant Commissioners of Salt Revenue.

Observations.

Bombay.—No special agency was employed for verification and revaluation of salt at Kharagoda. It is stated that it is not possible to verify the actual stock on hand until the stock is completely cleared and consequently the loss or wastage or gain is ascertained and accounted for when the stock of a year is completely cleared as prescribed by the orders of the Government of India.

Sind.—The Superintendent of Salt Revenue had visited the Saran Salt Depot in the middle of April 1939 when the last heap had already been broached and no verification of stock was therefore possible. The Saran Salt Depot is Government property and was leased to a private company for two years ending 31st March 1938. The lease was not renewed and the deposits were worked by Salt Department during the year.

Madras.—It has been certified by the Collector of Salt Revenue that the stocks of salt in the several factories have been verified by the Factory Officers concerned and reported to be correct.

Review of Salt Stores, Bombay.

The closing balance on 31st March 1939 is about four lakhs maunds less than the opening balance. The decrease was due to the restrictions imposed on the manufacture of salt on account of the large balance in stock.

The sales during the year amounted to about half a lakh of maunds less than those in the previous year. The decrease is attributed to ordinary market fluctuations.

The quantity of 60,691 maunds written off during the year represents (i) the loss and wastage of 60,470 maunds found on clearance of the 1936 Salt stored in the open stores and (ii) of 221 maunds on the clearance of the 1938 Salt stored in the closed stores.*

Review of the Stores position of the Saran Salt Depot (Sind).

No review is reported to have been furnished by the officer administratively responsible for the control of the stores nor was it considered necessary as the closing balance was normal and there was no write off, etc., during the year†.

Review of the stores position of the Madras Salt Department.

Salt was manufactured on Government account in 1938-39 in two factories viz., Polavaram and Markkanam and the quantities manufactured in these two factories were 40,882 and 44,992 maunds respectively.

Unlike the year 1937-38, the general price level of excise salt in 1938-39 was normal and the Department did not find it therefore necessary to purchase any salt from modified excise licensees for purposes of control of prices, except for a small quantity of 560 maunds taken over from the lessees at the Ganjam factory early in the year.

The balance of Government stock at the close of the year 1938-39 excluding wastages to be written off, was 1,05,702 maunds (43,048 maunds at Polavaram, 55,098 maunds at Markkanam, 248 maunds at Vedaranyam and 7,308 maunds at Kulasekharapatnam). The stock at the end of 23rd September 1939 (closing day of September 1939) was 146,288 maunds (63,484 maunds at Polavaram, 82,556 maunds at Markkanam and 248 maunds at Vedaranyam).

The stock at Polavaram is adequate to meet the demand. The stock at Markkanam (Monopoly Block) which is intended solely to meet the indents from the French Government at Pondicherry is adequate for the purpose.‡

* Accountant General, Bombay.

† Comptroller, Sind.

‡ Accountant General, Madras.

GRANT No. 5.—OPIUM.

See also Commercial Appendix.

Major Head and Sub-head. 1	Final Appropriation. 2 Rs.	Actual Expenditure. 3 Rs.	Excess + Saving —. 4 Rs.
MAJOR HEAD "6.—OPIUM".			
A.—Payments for Special Cultivation in Malwa			
O. 13,00,000 } R. 50,804 }	13,50,804	13,47,850	—2,954
<i>Col. 1.—Over production of Opium.</i>			
B.—Payments to Cultivators in the United Provinces:			
B. 1.—Payments for Opium			
O. 6,00,000 } R. —22,757 }	5,77,243	5,76,773	—470
<i>Col. 1.—Reduction in area for cultivation for the season 1938-39 and less outturn of season 1937-38.</i>			
B. 2.—Commission to Lambardars			
O. 15,000 } R. —190 }	14,810	14,810	..
C.—Ghazipur Opium Factory:			
C. 1.—Pay of Officers]			
O. 43,000 } R. —12,400 }	30,600	30,644	+44
<i>Col. 1.—Abolition of Factory Superintendent's post and reduction in the allowance of the Civil Surgeon.</i>			
C. 2.—Pay of Establishments			
O. 72,400 } R. —10,800 }	61,600	61,536	—64
<i>Col. 1.—Amalgamation of the Opium Agent and Factory Superintendents' Offices and reduction of establishment.</i>			
C. 3.—Allowances, Honoraria, etc.			
O. 900 } R. —618 }	282	276	—6
C. 4.—Contingencies			
O. 1,15,200 } R. —10,680 }	1,04,520	98,543	—5,977
<i>Col. 4.—Mainly due to refund of Municipal house tax at the end of March, 1939. Surrender reported too late for acceptance by Government.</i>			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
D.—Superintendence and other Establishments in the United Provinces:				
D. 1.—Pay of Officers				
Non-voted	O. 21,000 M. —14	20,986	20,986	..
Voted	O. 62,600 R. —4,994			
		57,606	57,696	+90
Col. 1.—Abolition of Gonda Division.				
D. 2.—Pay of Establishments				
	O. 81,000 R. 51	81,051	81,051	..
D. 3.—Allowances, Honoraria, etc.				
Non-voted	O. 1,400 M. —759	641	641	..
Voted	O. 19,200 R. —4,058			
		15,142	13,430	—1,712
Col. 1.—Measures of economy and abolition of Gonda Division. Col. 4.—Rewards on confiscation of opium not fully utilised.				
D. 4.—Contingencies				
	O. 17,100 R. —4,830	12,270	12,254	—16
Col. 1.—See D. 3. Voted.				
D. 6.—Reduction due to abolition of Gonda Division				
		—3,500	..	+3,500
Col. 4.—See Note.				
E.—Charges in Other Provinces:				
E. 1.—Opium Miscellaneous Charges in Calcutta				
	O. 2,000 R. —340	1,660	1,642	—18
E. 3.—Compensations				
	O. 1,19,600 M. —98	1,19,502	1,19,297	—205
E. 4.—Neemuch Opium Factory:				
E. 4 (1).—Pay of Establishments				
	O. 9,500 R. —132	9,368	9,457	+89
E. 4 (2).—Other Charges				
	O. 93,700 R. —4,508	89,192	89,094	—98
F.—Cost of police guards supplied to the Opium Department				
	O. 900 R. —80	820	818	—2

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
G.—Charges in England :			
G. 1.—High Commissioner for India :			
G. 1(1).—Leave Salary and Sterling Overseas Pay			
O. 7,000	17,258	17,826	+568
R. 10,258			
Col. 1.—Grant based on forecast from India. Insufficient provision made for leave- salaries. Col. 4.—Final allotment proposed by High Commissioner was Rs. 18,000-			
G. 1(2).—Stores for India	1,000	817	—183
H.—Loss or Gain by Exchange	..	118	+118
Surrenders or withdrawals within Grant			
R. 15,274	15,274	..	—15,274
Totals { Non-voted	1,41,129	1,40,924	—205
{ Voted	24,37,000	24,14,635	—22,365

NOTE.

Sub-head D. 6.—The *minus* lump provision under this sub-head should have been either surrendered or transferred to the sub-heads in which savings occurred owing to the abolition of the Gonda Division.

Subsidiary Accounts.

A.

*Account of payments to States in Malwa in 1938-39.
(Sub-head A.)

1. Outstanding advances to States on 1st April 1938	Rs.	2,36,800
2. Total payments to States (cash advances as well as settle- ments during 1938-39).	Rs.	12,93,195
Add—Amount deducted on account of contribution at annas three per seer on account of the Joint Opium Officer	12,466	13,05,661
Total payments		15,42,461
3. Value of opium supplied by the States in 1938-39 including bonus—		
(a) Produce of season 1937-38 excluding escort charges	13,05,661	13,05,661
(b) Produce of season 1938-39	Nil	Nil
4. Value of cash recoveries in 1938-39		13,05,661
Total recoveries		2,36,800
5. Outstanding advances to States on 31st March 1939		

N.B.—The difference between item 2 and the sub-head A in the Appropriation Accounts represents payments on account of Joint Opium Officer's establishment and other incidental charges.

* Accountant General, United Provinces.

B.

* Account of payments to cultivators in the United Provinces in 1938-39 for cultivation of opium.

(Sub-head—B. 1.)

	Rs.
1. Outstanding advances to cultivators on 1st April, 1938	94,682
2. Total payments to cultivators (cash advances as well as settlements) during 1938-39	5,78,354
Total payments	6,73,036
3. Value of opium supplied by cultivators in 1938-39—	
(a) Produce of season 1937-38	5,94,464
(b) Produce of season 1938-39 . . . . .	..
4. Value of cash recoveries in 1938-39	2,954
Total recoveries	5,97,418
5. Outstanding advances to cultivators	75,618
6. Writes off	Nil
Net outstanding on 31st March 1939	75,618

N. B.—The difference between the figures shown against item 2 above and sub-head B. 1 in the Appropriation Accounts is due to adjustments of cash recoveries within the year.

IMPORTANT COMMENT.

In pursuance of the recommendations of the Public Accounts Committee contained in paragraph 36 of the Proceedings in their Report on the Accounts of 1937-38, the total opium receipts and expenditure of the Department in recent years are noted below :—

Year.	(Figures in lakhs of rupees).	
	Receipts.	Expenditure.
1934-35	72	35
1935-36	61	35
1936-37	48	29
1937-38	51	24
1938-39	51	26

* Accountant General, United Provinces.

GRANT No. 6.—PROVINCIAL EXCISE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Ks.	Rs.	Rs.
MAJOR HEAD "8.—PROVINCIAL EXCISE".			
A.—District Executive Establishment :			
A. 1.—Bonded Warehouse Establishment :			
A. 1 (1).—Pay of Establishments			
O. 4,000 }			
R. 280 }	4,280	3,250	—1,030
Col. 4.—Change of incumbents.			
A. 1 (2).—Other Charges			
O. 1,000 }			
R. 561 }	1,561	2,280	+719
Col. 4.—Unanticipated grant of compensatory allowance to Charas Officer, Chitral.			
B.—Cost price of opium supplied to the Excise Department			
O. 2,49,800 }			
R. 400 }	2,50,200	2,30,807	—19,393
Col. 4.—Stoppage of purchase by the Palanpur State. The saving was anticipated but not formally surrendered.			
C.—Purchase of Ganja and other drugs	200	32	—168
Col. 4.—Due to decrease in consumption.			
D.—Compensations :			
D. 1.—Compensation payable to H. H. the Mehtar of Chitral			
O. 15,000 }			
M. —3,750 }	11,250	11,250	..
Col. 1.—Postponement of the last quarterly instalment to April 1939, due to the decision to make payments in arrears.			
D. 4.—Compensation to Indian States for Charas			
O. 2,42,000 }			
R. —33,700 }	2,08,300	1,80,190	—28,110
Col. 1.—Post-budget agreement by the Punjab Government to meet portion of refunds of duty on charas. Col. 4.—Mainly non-drawal of refunds authorised to certain States. The saving could not be surrendered as the States concerned could draw refunds at any time before the close of the year.			
D. 5.—Compensations to Indore and Mewar Durbars			
O. 13,000 }			
M. —900 }	12,100	12,059	—41

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.

E.—Charges in England :

E. 1.—High Commissioner for India—Leave and Deputation Salaries and sterling overseas pay

O.	12,000	..	..	..
M.	—12,000			

Col 1.—See paragraph 29 of the Audit Report. Provision for leave salaries not required.
Surrenders or withdrawals within grant

R.	32,459	32,459	..	—32,459
		<hr/>	<hr/>	<hr/>
Totals	Non-voted	23,350	23,309	—41
	Voted	4,97,000	4,16,559	—80,441
		<hr/>	<hr/>	<hr/>

NOTES.

1. *Sub-heads A. 1 (1) and A. 1 (2).*—The saving under the sub-head A. 1 (1) could have been utilised to cover excess under the sub-head A. 1 (2). The omission is stated to be due to misapprehension.

2. The saving in the voted section of the grant occurred mainly under sub-heads B. and D. 4. It works out to 16·18 per cent. as against 2·28 per cent. and ·6 per cent. in 1937-38 and 1936-37 respectively.

GRANT No. 7.—STAMPS.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "9—STAMPS".			
A.—Administrative Charges of Central Stamp Office, Calcutta :			
A. 1.—Pay of Establishments			
O. 8,100 }	6,280	6,301	+21
R. —1,820 }			
<i>Col. 1.—Mainly change of personnel.</i>			
A. 2.—Contingencies			
O. 900 }	720	810	+90
R. —180 }			
A. 3.— <i>Deduct</i> —Amount recovered from Posts and Telegraphs	—10,000	—10,000	..
B.—Security Printing Press Charges :			
B. 1.—Press Charges :			
B. 1(1).—Pay of Officers			
<i>Non-voted</i> O. 27,000 }	26,800	26,793	—7
M. —200 }			
Voted O. 19,300 }	19,386	19,386	..
R. 86 }			
B. 1(2).—Pay of Establishments			
O. 1,87,300 }	1,92,200	1,91,773	—427
R. 4,900 }			
B. 1(3).—Allowances, Honoraria, etc.			
<i>Non-voted</i> O. 3,200 }	3,081	2,926	—155
M. —119 }			
Voted O. 8,100 }	6,128	6,428	+300
R. —1,972 }			
<i>Col. 1.—Mainly non-utilisation of provision for medical charges.</i>			
B. 1(5).—Contingencies			
O. 9,72,300 }	10,31,570	10,19,507	—12,063
R. 59,270 }			
<i>Col. 1.—Mainly purchase in India of certain stores previously purchased in England.</i>			
B. 1(6).—Grants-in-aid, Contributions, Donations, etc.			
<i>Non-voted</i>	8,700	8,741	+41
Voted O. 47,500 }	47,740	46,721	—1,019
R. 240 }			
B. 1(7).—Establishment Charges paid to other Governments, Depart- ments, etc.	11,900	11,876	—24
B. 1(8).—Interest and Depreciation			
<i>Non-voted</i> O. 1,48,400 }	1,49,485	1,45,398	—4,087
M. 1,085 }			
Voted O. 91,000 }	89,920	89,874	—46
R. —1,080 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
Rs.	Rs.	Rs.	
B. Security Printing Press Charges—concl'd.			
B. 2.—Other Charges			
Non-voted O. —5,300 }	—3,964	—4,165	—201
M. 1,336 }			
Col. 1.—Cost of unanticipated passages.			
Voted O. —10,400 }	—11,775	—10,381	+1,394
R. —1,375 }			
Col. 4.—More persons on leave than anticipated.			
B. 3.—Lump sum Reserve for Unforeseen Charges			
O. 1,26,000 }	..	..	..
R. —1,26,000 }			
Col. 1.—Due to economy measures.			
B. 4.—Charges in England—High Commissioner for India :			
B. 4 (1).—Leave and Deputation			
Salaries			
Non-voted O. 10,000 }	16,000	14,123	—1,877
M. 6,000 }			
Col. 1.—See paragraph 29 of the Audit Report. Col. 4.—Final saving contingent provision not utilized.			
Voted O. 12,000 }	..	..	..
R. —12,000 }			
Col. 1.—See paragraph 29 of the Audit Report. Provision for leave-salaries not required.			
B. 4 (2).—Stores for India			
O. 2,96,000 }	1,75,000	1,75,154	+154
R. —1,21,000 }			
Col. 1.—Fewer indents, due to purchase of certain Stores in India and postponement of purchases (Rs. 78,693) and liabilities carried forward (Rs. 42,307).			
B. 4 (3).—Allowances of State Scholars			
O. 4,000 }	3,300	3,417	+117
R. —700 }			
B. 4 (4).—Expenditure in connection with Appointments to the Indian Services			
R. 1,960	1,960	2,479	+519
Col. 1.—Recruitment demands not foreseen when budget was framed.			
B. 5.—Loss or Gain by Exchange			
Non-voted M. 85	85	95	+10
Voted R. 984	984	936	—48
C.—Capital Outlay on Security Printing Press charged to Revenue :			
C. 2.—Buildings			
O. 2,800 }			
R. —2,050 }	750	82	—668
Col. 1.—Abandonment of a project for which grant was obtained. Col. 4.—Write-back of erroneous debit after close of the year.			
C. 3.—Plant and Machinery			
O. 1,000 }	..	..	..
R. —1,000 }			
Col. 1.—Due to economy measures.			
C. 4.—Minor Equipments			
O. 1,000 }	850	842	—8
R. —150 }			
C. 5.—Miscellaneous			
O. 1,200 }	900	875	—25
R. —300 }			
C. 6.—Deduct—Amount provided for Depreciation			
O. —91,000 }	—89,920	—89,874	+46
R. 1,030 }			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
<i>D.—Amount paid for supplying stamps from Central Stamp Stores</i>		..	18	+18
Surrenders or withdrawals within Grant				
Gross	R. 2,02,187	2,02,187	..	—2,02,187
Deductions	R. —1,080	—1,080	..	+1,080
		<hr/>	<hr/>	<hr/>
Totals { Non-voted		2,00,187	1,93,929	—6,258
{ Voted	Gross	17,80,000	15,66,080	—2,13,920
	Deductions	—1,01,000	—99,874	+1,126
	Net	16,79,000	14,66,206	—2,12,794

NOTES.

1. The saving in the non-voted section of the grant, which is attributable mainly to sub-heads B. 1 (8) and B. 4. (1), works up to 3.1 per cent. of the final appropriation as against excesses of .8 per cent. in 1937-38 and .4 per cent. in 1936-37.

2. The saving in the voted section of the grant is attributable mainly to sub-heads B. 3 and B. 4 (2). The percentage of the final saving is 12.7 against .52 in 1937-38 and 2.3 in 1936-37. Smaller expenditure was responsible for a gross saving of Rs. 2,13,920, but this was counter-balanced by an excess of Rs. 1,126 due to smaller recoveries, resulting in a net saving of Rs. 2,12,794.

3. *Sub-heads B. 1 (8) non-voted and B. 2.—voted.*—The modification of the appropriations under these sub-heads proved to be unnecessary.

4. In compliance with the recommendations of the Public Accounts Committee made in paragraph 8 of their Report on the Accounts of 1935-36, provision for Capital Outlay on the Security Printing Press, which was hitherto shown under a separate demand, has now been included in this demand.

GRANT No. 8.—FOREST.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "10.—FOREST."			
A.—General Direction.—(Headquarters office):			
A. 1.—Pay of Officers	39,000	39,000	..
A. 2.—Allowances, Honoraria, etc.			
O. 5,600 }	2,770	2,672	—98
M. —2,230 }			
Col. 1.—Less touring owing to economy measures.			
A. 3.—Grants-in-aid, Contributions, etc.			
Non-voted	..	955	+955
Col. 4.—Debit appeared too late for any provision being made in original estimate. Necessary provision to cover the expenditure was sanctioned under sub-head B. 5 under a misapprehension.			
Voted	10,000	10,000	..
B.—Forest Research Institute—Establishments:			
B. 1.—Pay of Officers			
Non-voted O. 1,64,700 }	1,60,389	1,57,614	—2,775
M. —4,311 }			
Voted O. 1,91,300 }	1,85,600	1,83,938	—1,662
R. —5,700 }			
B. 2.—Pay of Establishments			
O. 2,11,100 }	2,02,140	2,01,937	—203
R. —8,960 }			
B. 3. Allowances, Honoraria, etc.			
Non-voted O. 15,600 }	17,922	16,244	—1,678
M. 2,322 }			
Col. 4.—Non-adjustment of transfer travelling allowances of certain officers.			
Voted O. 19,600 }	18,074	17,496	—578
R. —1,526 }			
B. 4.—Contingencies			
O. 49,100 }	46,320	46,901	+581
R. —2,780 }			
B. 5.—Grants-in-aid, Contributions, etc.			
O. 4,700 }	8,700	7,649	—1,051
M. 4,000 }			
Cols. 1 and 4.—A sum of Rs. 1,000 was provided in excess by re-appropriation under this head under a misapprehension. See sub-head A. 3.			
B. 6.—Deduct—Establishment and other charges recovered from other Governments, Departments etc.	—4,000	—4,000	..
C.—Forest Research Institute—Other Charges:			
C. 1.—Purchase of Stores and Tools and Plant			
O. 16,400 }	12,570	12,486	—84
R. —3,830 }			
Col. 1.—Abandonment of purchases mainly owing to economy measures.			
C. 2.—Communications and Buildings—Repairs and Maintenance			
O. 3,000 }	3,500	3,389	—111
R. 500 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
C.—Forest Research Institute—Other charges— <i>concl'd.</i>			
C. 3.—Miscellaneous :			
C. 3 (1).—Temporary Establishment on daily labour	15,280	14,797	—483
O. 17,300 }			
R. —2,020 }			
C. 3 (2).—Purchase of Timber for Seasoning and Preserving (in- cluding freight and carting charges)	7,500	6,745	—755
O. 8,000 }			
R. —500 }			
<i>Col. 4.</i> —Non-adjustment of certain credit notes.			
C. 3 (3).—Purchase of Coal, Raw Ma- terials, Chemicals and Appa- ratus	24,100	24,173	+73
O. 23,800 }			
R. 300 }			
C. 3 (4).—Other Charges	25,900	25,357	—543
O. 25,400 }			
R. 500 }			
F.—Charges in England :			
F. 1.—Secretary of State	..	78	+78
O. 1,000 }			
R. —1,000 }			
F. 2.—High Commissioner for India :			
F. 2 (1).—Leave and Deputation Salaries	62,000	57,579	—4,421
Non-voted O. 44,000 }			
M. 13,000 }			
<i>Col. 1.</i> —See paragraph 29 of the Audit Report. Expenditure much above the average of recent years. <i>Col. 4.</i> —Provision for an officer whose leave salary was “votable” was erroneously made under “non-voted” due to incorrect information on his leave salary certificate. After the High Commissioner’s final accounts for the year had been closed intimation was received from the Accountant General (Central Revenues) that a sum of Rs. 4,626 had been transferred by him from “non-voted” to “voted” in the Indian section of the accounts.			
Voted	3,000	7,280	+4,280
O. 20,000 }			
R. —17,000 }			
<i>Col. 1.</i> —See paragraph 29 of the Audit Report. Only one officer was on leave. <i>Col. 4.</i> —See explanation under non-voted <i>Col. 4.</i>			
F. 2 (2).—Stores for India	4,000	4,020	+20
O. 6,000 }			
R. —2,000 }			
<i>Col. 1.</i> —Fewer indents and reduced prices.			
F. 2 (3).—Other items	10,000	9,271	—729
O. 4,000 }			
R. 6,000 }			
<i>Col. 1.</i> —An additional contribution was sanctioned during the year.			

Major Head and Sub-head			Final Appropriation.	Actual Expenditure.	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
G.—Loss or Gain by Exchange					
Non-voted	M.	300	300	357	+57
Voted	R.	100	100	173	+73
Surrenders or withdrawals within Grant					
	R.	37,916	37,916	..	—37,916
Totals	Non-voted		2,91,081	2,82,070	—9,011
	Voted	Gross	6,06,000	5,68,041	—37,959
		Deductions	—4,000	—4,000	..
		Net	6,02,000	5,64,041	—37,959

NOTES.

1. The saving in the voted section of the grant amounts to 6·3 per cent. this year as against 2·2 per cent. in 1937-38, and occurred mainly under the sub-heads B. 1., B. 2., and F. 2. (1).

2. In the non-voted section, there was a total excess of Rs. 9,070 as compared with the original appropriation, against which an additional allotment of Rs. 18,081 was obtained, resulting in a final saving of Rs. 9,011 which works out to 3·1 per cent. of the final appropriation as against 1·5 per cent. in the previous year.

GRANT No. 9.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—CHARGED TO REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>A.—Interest on works for which Capital Accounts are kept—Major Head "17".</i>			
O. 7,61,000 }	7,58,650	7,37,731	—20,919
M. —2,350 }			
<i>Col. 4.—Transfer of certain tanks to the Mewar and Marwar Darbars with the retrocession of certain areas to those States.</i>			
<i>B.—Capital Account of Irrigation Works charged to Revenue—Capital cost of works only—Major Head "19".</i>			
<i>B. 1.—Productive Works—Share of the Central Government on account of Irrigation in the Nasirabad Tehsil by the Lloyd Barrage and Canals Construction Project</i>			
O. ₹11,000 }	26,400	28,151	+1,751
M. ₹ 15,400 }			
<i>Col. 1.—Mainly due to (i) the expenditure on the project anticipated to be more than provided in the Budget (Rs. 4,000) and (ii) the adjustment in 1938-39 of the expenditure pertaining to the year 1937-38 (Rs. 11,400). Col. 4.—Due to subsequent excess in expenditure on the Lloyd Barrage System.</i>			
<i>B. 2.—Unproductive Works :</i>			
<i>B. 2 (1) (1) Major Works</i>			
O. 24,300 }	..	..	..
R. —24,300 }			
<i>Col. 1.—Due to retrocession of certain areas in Ajmer Merwara to Indian States.</i>			
<i>B. 2 (1) (2).—Minor Works</i>			
Non-voted O. 10,000 }	2,320	2,301	—19
M. —7,680 }			
<i>Col. 1.—Retrenchment in Public Works expenditure (Rs. 5,000) and non-settlement of the question of acquisition of land for Surela Malezai Distributaries (Rs. 2,680).</i>			
Voted O. 7,300 }	..	..	..
R. —7,300 }			
<i>Col. 1.—See B. 2 (1) (1).</i>			
<i>C.—Cost of Works Charged to Revenue :</i>			
<i>C. 1.—Working Expenses of Productive Irrigation Works for which Capital Accounts are kept—Major Head "XVII"—Deduct—Working Expenses</i>			
O. 2,05,000 }	2,06,000	2,04,858	—1,142
M. 1,000 }			
<i>C. 2.—Working Expenses of Unproductive Irrigation Works for which Capital Accounts are kept—Major Head "XVII"—Deduct—Working Expenses :</i>			
<i>C. 2 (1).—Works :</i>			
<i>C. 2 (1) (1).—Extension and Improvements</i>			
Non-voted O. 5,000 }	5,450	5,433	—17
M. 450 }			
Voted O. 22,000 }	23,533	23,533	—72
R. 1,605 }			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
C.—Cost of Works Charged to Revenue—<i>concd.</i>				
C. 2 (1) (2).—Maintenance and Re. pairs				
Non-voted	O. 52,000 M. —16,770 }	35,230	35,086	—144
Col. 1.—Curtailment of Public Works expenditure and postponement of less urgent works.				
Voted	O. 45,000 R. 13,768 }	58,768	56,731	—2,037
Col. 1.—Additional funds required for famine relief works, Ajmer Merwara (Rs. 28,168) counterbalanced by savings on account of restriction of expenditure as a measure of economy (Rs. 14,400).				
C. 3.—Miscellaneous Expenditure—Irrigation Works—Major Head "18-A".				
C. 3 (1).—Works :				
C. 3 (1) (1).—Minor Works				
	O. 40,000 M. —37,800 }	2,200	2,141	—59
Col. 1.—See C. 2 (1) (2).—Non-voted.				
C. 3 (2).—Maintenance and Repairs				
	O. 15,000 M. 4,520 }	19,520	19,091	—429
Col. 1.—Additional funds were required for certain urgent repairs to Neshki lined channel and Kuchlak Pumping plant.				
C. 3 (3).—Other Charges				
	R. 181	181	117	—64
C. 4.—Miscellaneous expenditure—Navigation, Embankment and Drainage works, Major Head "18-B".				
C. 4 (1).—Works :				
C. 4 (1) (1).—Major Works				
	M. 1,453	1,453	1,427	—26
Col. 1.—To meet expenditure on some miscellaneous works in connection with Quetta Storm Water Project.				
C. 4 (1) (2).—Minor Works				
	M. 240	240	..	—240
Cols. 1 and 4.—Funds were provided for constructing spur No. 4 in the bed of Nari River, but the work could not be carried out due to floods in the river.				
C. 4 (2).—Maintenance and Repairs				
Non-voted	O. 6,000 M. —1,426 }	4,574	4,212	—362
Col. 1.—Due to postponement of less urgent works.				
Voted	O. 4,200 R. —2,539 }	1,661	1,652	—9
Col. 1.—Mainly postponement of expenditure on the work of annual repairs to the Jumna river stone pitching on account of low state of the river.				
C. 4 (3).—Other Charges				
	O. 700 R. —100 }	600	603	+3

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
D.—Establishment charged to Revenue:			
<i>D. 1.—Direction :</i>			
<i>D. 1 (1) Pay of Officers</i>			
O. 39,600	23,526	23,526	..
M. —16,074			
<i>Col. 1.—To meet leave salary of the Superintending Engineer provided for under the sub-head "H.—Charges in England".</i>			
<i>D. 1 (2).—Other Charges</i>			
O. 5,000	4,500	4,517	+17
M. —500			
<i>D. 2.—Executive :</i>			
<i>D. 2 (1).—Pay of Officers</i>			
O. 11,000	10,976	10,976	..
M. —24			
<i>D. 2 (2).—Other Charges</i>			
O. 75,000	60,655	60,206	—449
M. —14,345			
<i>Col. 1.—Due to retrenchment in establishment on account of suspension of Spin Karez Project (Rs. 11,345) and economy in expenditure (Rs. 3,000).</i>			
<i>D. 3.—Other Establishments :</i>			
<i>D. 3 (1).—Other Indian Charges (including amounts paid to other Governments, etc.)</i>			
<i>Non-voted</i> O. 2,500	1,100	1,045	—55
M. —1,400			
<i>Col. 1.—Due to corresponding reduction in Public Works grant.</i>			
<i>Voted</i> O. 18,000	15,380	14,62	—751
R. —2,620			
<i>Col. 1.—Mainly retrocession of certain areas in Ajmer-Merwara to Indian States and less works outlay as a measure of economy.</i>			
<i>D. 3 (2).—Khadakvasla Hydro-Dynamic Research Station :</i>			
<i>D. 3 (2) (1).—Pay of Officers</i>			
<i>Non-voted</i> O. 35,400	35,350	35,071	—279
M. —50			
<i>Voted</i>	5,900	5,900	..
<i>D. 3 (2) (2).—Pay of Establishments</i>			
O. 22,300	20,300	19,682	—618
R. —2,000			
<i>D. 3 (2) (3).—Other Charges</i>			
<i>Non-voted</i> O. 4,400	5,210	4,508	—702
M. 810			
<i>Col. 4.—Less touring.</i>			
<i>Voted</i> O. 55,800	55,210	53,558	—1,652
R. —590			
<i>D. 4.—Pensionary Charges</i>			
<i>Non-voted</i> O. 7,600	9,375	8,885	—490
M. 1,775			
<i>Col. 1.—To meet pensionary charges on leave salary of the Superintending Engineer.</i>			
<i>Voted</i> O. 600	413	402	—11
R. —187			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
D.—Establishment Charged to Revenue—<i>concid.</i>			
<i>D. 5.—Deduct—Establishment charges recovered from other Governments, Departments, etc.</i>			
O. —72,000 } M. 55,620 }	—13,380	—12,622	+758
<i>Col. 1.—Due to suspension of Spin Karez Project less credits were anticipated. Col. 4.—Due to less recoveries.</i>			
E.—Tools and Plant charged to Revenue :			
<i>E. 1.—New Supplies</i>			
<i>E. 2.—Repairs, Carriage and Other Charges }</i>			
Non-voted O. 7,200 } M. —6,600 }	600	574	—26
<i>Col. 1.—Economy in expenditure.</i>			
Voted O. 1,900 } R. —630 }	1,270	1,240	—30
<i>E. 3.—Deduct—Tools and Plant charges recovered from other Governments, Departments, etc.</i>			
O. —6,500 } M. 5,864 }	—636	—574	+62
<i>Col. 1.—See D. 5, Col. 1.</i>			
F.—Grants-in-aid, Contributions, etc.			
Non-voted	1,800	2,123	+323
<i>Col. 4.—Cost of passage of an officer not provided for through oversight.</i>			
Voted O. 13,000 } R. —10,500 }	2,500	2,500	..
<i>Col. 1.—Due to the decision to meet the payment of rent for the accommodation hired for the office of the Secretary, Central Board of Irrigation, in Simla from the Central Public Works Department Civil Works allotment for 1938-39.</i>			
G.—Suspense :			
<i>G. 1.—Stock:</i>			
<i>G. 1 (1).—Charges</i>			
O. 530 } M. 9,500 }	10,000	10,374	+374
<i>Col. 1.—To meet the cost of stores on material at site on account of Malezai Pumping plant decided to be taken on the stock during the year.</i>			
<i>G. 1 (2).—Deduct—Issues to Works and Other Credits</i>			
O. —500 } M. —9,500 }	—10,000	—10,574	—674
<i>Col. 1.—See G. 1 (1).</i>			
G. 2.—London Stores :			
<i>G. 2 (1).—Charges</i>			
R. 1,190	1,190	1,002	—188
<i>Col. 1.—Purchase of stores not anticipated.</i>			
<i>G. 2 (2).—Deduct—Recoveries</i>			
R. —1,190	—1,190	—836	+354
<i>Col. 1.—See G. 2 (1). Col. 4.—Less utilization of stores on works during the year.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>G. 3.—Other Suspense Accounts :</i>			
<i>G. 3 (1).—Charges</i>	20,000	16,290	—3,710
<i>Col. 4.—Postponement of certain works due to reduction in the Public works grants.</i>			
<i>G. 3 (2).—Deduct—Recoveries</i>	—20,000	—14,851	+5,149
<i>Col. 4.—See G. 3 (1).</i>			
<i>H.—Charges in England charged to Revenue (at Par value £1=Rs. 13-1/3)</i>			
<i>O. 13,000</i>	25,000	25,009	+9
<i>M. 12,000</i>			
<i>Col. 1.—See paragraph 29 of the Audit Report. More leave salaries and more officers drawing overseas pay.</i>			
<i>I.—Deduct—Contribution payable by the Rail- way Department (Railway Board) to- wards the cost of the Khadakvasla Re- search Station</i>	—25,000	—25,000	..
<i>J.—Reserve for Revenue Expenditure</i>			
<i>O. 13,000</i>	..	..	..
<i>R. —13,000</i>			
<i>See Note 8.</i>			
<i>K.—Loss or Gain by Exchange</i>			
<i>Non-voted M. 115</i>	115	147	+32
<i>Voted.</i>	..	7	+7
<i>Surrenders or withdrawals within Grant</i>			
<i>Gross R. 47,022</i>	47,022	..	—47,022
<i>Deductions R. 1,190</i>	1,190	..	—1,190
<i>Totals</i>			
<i>Non-voted</i>			
<i>Gross</i>	12,70,244	12,43,682	—26,562
<i>Deductions</i>	—44,016	—38,721	+5,295
<i>Net</i>	12,26,228	12,04,961	—21,267
<i>Voted</i>			
<i>Gross</i>	2,34,000	1,81,556	—52,444
<i>Deductions</i>	—25,000	—25,836	—836
<i>Net</i>	2,09,000	1,55,720	—53,280

NOTES.

1. Sub heads B. 2 (1) (1), F, and J are mainly responsible for the large saving in the voted section of the grant, which works out to 25.5 per cent. as against 13.13 per cent. in the previous year. Out of the total saving of Rs. 53,280 smaller expenditure accounts for Rs. 52,444 and larger recoveries for Rs. 836.

2. Sub-head A. is mainly responsible for the final saving in the non-voted section of the grant which works out to 1.7 per cent. this year as against 1.6 per cent. in the previous year. The final saving is the net result of a gross saving of Rs. 26,562 due to reduced expenditure and an excess of Rs. 5,295 due to smaller recoveries.

3. The stock account of the Irrigation works in Baluchistan for 1938-39 was duly audited and found correct.

4. The Lloyd Barrage and Canals Construction (Khirtar Branch) irrigates land in the Nasirabad Tahsil (Baluchistan) and the Central Government have to pay a share of its working expenses to the Government of Sind on account of this irrigation. The share is worked out on an agreed percentage basis on actual outlay on account of working expenses on the Lloyd Barrage and Canals Construction Scheme incurred by the Sind Government.

The Central Government have also to pay a share of the capital cost of certain component parts of the Scheme based upon a formula agreed to by the Government of India.

5. As recommended by the Public Accounts Committee in paragraph 8 of their Report on the Accounts of 1935-36, Capital Outlay on Irrigation which was previously shown in a separate demand, has been included in the Demands for Grants for 1938-39, in the demands for expenditure charged to Revenue. The outlay was, therefore, booked *ab initio* under the Major Head "19".

6. *Transfer of assets*.—Certain irrigation works in Beawar and Todgarh sub-collectorates (book value Rs. 6,19,994) have been transferred to Udaipur and Jodhpur States with the retrocession of territory in Merwara to those States from 1st April, 1938.

7. *Sub-heads B. 1 and C. 1*.—The expenditure under these sub-heads was previously treated as voted, but from the year 1938-39 the expenditure has been classified as non-voted owing to the charges being connected with the Baluchistan Administration.

8. Sub-head J.—The operations upon the "Reserve" were as follows:—

	Voted. Rs.
Original Provision for 'Reserve' in Demands for Grants for 1938-39	13,007
Add—Amount withdrawn to "Reserve" from Provinces and Areas from time to time . . . . .	..
Total	13,007
Deduct—Amount allotted to Provinces and Areas from time to time . . . . .	..
Balance	13,000
Amount surrendered to Government	13,000
Balance lapsed	Nil.

9. *Pro-rata distribution of Establishment and Tools and Plant charges*.—The general principle regulating the adjustment of establishment charges is that establishment employed solely on a particular work is debited to that work and the remaining charges distributed over the various heads of account in proportion to the works expenditure concerned. For this purpose, in Baluchistan, the cost of Sub-divisional Establishment is divided in the ratio of three fourths and one fourth between the Pishin and Nari Canal projects and between the major heads 'XVII' and '18' and '19' in proportion of works expenditure. The establishment charges of the Assistant Engineer and his office are similarly divided in the ratio of five-sixth and one-sixth between the major heads '18' and 'XVII' and '19'. The further division between the latter two heads is made in the proportion of works expenditure under each head. The cost of establishment including the Superintending Engineer and his staff engaged mainly on miscellaneous works is debitable to Major head '18'. In Rajputana, where the establishment employed on Irrigation and Civil Works is joint, the charges are debited initially to the Civil Works grant and a share of the cost of establishment is recoverable from this grant at a fixed percentage rate. In this area, the establishment which collects irrigation revenue is under the Land Revenue Department and a share of this expenditure is debited to irrigation revenue expenditure. Both in Baluchistan and Rajputana, Tools and Plant charges are debited initially to Major heads '18' and '50' respectively and the share chargeable to other heads is calculated at a fixed percentage rate.

The system of distribution of establishment charges on the basis of works expenditure is known as the *pro rata* method.

Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation. More + Less —.	Modified Appropriation. More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
II.—Other Major works for which specific provision was made in the Budget.					
RAJPUTANA.					
1. Construction of a new tank at Lakhagudha	24,300	..	..	—24,300	..

Col. 5.—The work was transferred to Mewar Durbar, consequent on the retrocession of certain areas in Ajmer Merwara, with effect from 1st April 1938.

Description of work.	Original Appro- priation.	Modified Appro- priation.	Expendi- ture.	Outlay compared with	
				Original Appro- priation. More + Less —.	Modified Appro- priation. More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

III.—Major works for which specific provision was not made in the Budget.

BALUCHISTAN.

(Habib Nullah Drainage and Embankment Scheme.)

2. Quetta Storm Water Drain- age and Embankment Project

..	1,453	1,427	+1,427	—26
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Revised estimate Rs. 2,43,287; expenditure to 31st March 1939, Rs. 2,39,621; in progress. *Col. 5.*—Additional funds were required for some miscellaneous works in connection with the project.

IV.—Minor Works

3. All Works collectively

<i>Non-voted.</i>	55,000	10,210	9,875	—45,125	—335
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Col. 5.—Due to curtailment in Public Works expenditure.

<i>Voted</i>	29,300	23,605	23,533	—5,767	—72
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Col. 5.—Works transferred to Indian States consequent on the retrocession of certain areas in Ajmer Merwara with effect from 1st April 1938.

GRANT No. 11.—INTEREST ON DEBT AND OTHER OBLIGATIONS AND REDUCTION OR AVOIDANCE OF DEBT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "22.—INTEREST ON DEBT AND OTHER OBLIGATIONS" AND "23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT."			
<i>Interest on Ordinary Debt:</i>			
<i>A.—Rupee Debt:</i>			
<i>A. 1.—Interest on Permanent Loans</i>			
O. 17,60,00,000 } M. —5,00,000 }	17,55,00,000	17,39,39,276	—15,60,724
<i>Col. 1.</i> —Reduction based on the trend of actuals. <i>Col. 4.</i> —Payments in the closing months of the year turned out to be less than estimated. It is difficult to control the expenditure closely.			
<i>A. 2.—Discount on Loans</i>	73,11,000	73,10,798	—202
<i>A. 3.—Floating Loans:</i>			
<i>A. 3 (1).—Discount on Treasury Bills</i>			
O. 42,00,000 } M. 26,50,000 }	68,50,000	68,50,873	+873
<i>Col. 1.</i> —The amount of treasury bills issued and the average rate of discount were both higher than originally estimated.			
<i>A. 3 (2).—Interest on other Floating Loans</i>			
O. 2,00,000 } M. 68,000 }	2,68,000	2,70,959	+2,959
<i>Col. 1.</i> —Actual requirements turned out to be larger than estimated. <i>Col. 4.</i> —Unforeseen heavier advance in the closing months of the year.			
<i>A. 4.—Other Items:</i>			
<i>A. 4 (1).—Interest on Expired Loans</i>			
O. 1,00,000 } M. —55,000 }	45,000	36,726	—8,274
<i>Col. 1.</i> —Reduction based on the trend [of actuals. <i>Col. 4.</i> —Payments in the closing months of the year were below estimate.			
<i>A. 4 (2).—Management of Debt</i>			
O. 8,65,000 } R. 10,000 }	8,75,000	8,74,932	—68
<i>A. 4 (3).—Brokerage, Commission, etc.</i>			
S. 1,00,000 } R. 1,02,000 }	2,02,000	2,01,414	—586
<i>Col. 1.</i> —To cover the expenditure in respect of the new rupee loan floated during 1938-39 which was not foreseen.			
<i>A. 4 (4).—Miscellaneous</i>	12,000	17,558	+5,558
<i>Col. 4.</i> —Mainly due to certain adjustments in Bombay (Rs. 7,194) which were overlooked.			
<i>B.—Sterling Debt:</i>			
<i>B. 1.—Interest on Loans contracted in England under various Acts</i>			
O. 13,00,75,000 } M. 26,000 }	13,01,01,000	13,00,97,076	—3,924
<i>Col. 1.</i> —Due to purchase of stock for cancellation when ex-dividend.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
B.—Sterling Debt—concl'd.			
<i>B. 2.—Interest portion of Annuities created in purchase of Railways</i>			
O. 1,81,27,000 }	1,81,30,000	1,81,29,113	—887
M. 3,000 }			
<i>B. 3.—Interest on outstanding Liabilities of Railway Companies taken over on Purchase, or termination of contract</i>	1,13,43,000	1,13,43,235	+235
<i>B. 4.—Discount on Loans*</i>	41,76,000	41,75,368	—632
<i>B. 5.—Management of Debt :</i>			
B. 5 (1).—Gross	11,80,000	11,79,498	—502
B. 5 (2).—Deduct—Amount Chargeable to State Railways			
O. —2,63,000 }	—2,62,000	—2,63,983	—1,983
R. 1,000 }			
<i>B. 6.—Other Items :</i>			
<i>B. 6 (1).—Difference between par value and cost of India Bonds purchased for cancellation</i>			
O. 6,12,000 }	5,64,000	5,63,482	—518
M. —48,000 }			
Col. 1.—See B. 1.			
<i>B. 6 (2).—Miscellaneous</i>			
O. 1,60,000 }	1,32,000	1,23,484	—8,516
R. —28,000 }			
Cols. 1 and 4.—Due to fluctuations in amount of dealings by the public in India Stocks and Debenture Stocks.			
<i>B. 7.—Loss or Gain by Exchange</i>			
Non-voted M. 8,60,000	8,60,000	8,89,215	+29,215
Voted R. 6,000	6,000	6,859	+859
Interest on Unfunded Debt :			
<i>Payments in India.</i>			
<i>C.—Special Loans :</i>			
<i>C. 1.—Interest on Loans from the Late King of Oudh</i>			
O. 7,03,000 }	7,23,000	6,74,852	—48,148
M. 20,000 }			
Col. 4.—Non-receipt of debit on account of Wasika pension paid at Baghdad within the year.			
<i>C. 2.—Interest on Other Special Loans</i>			
O. 36,300 }	35,120	35,160	+40
M. —1,180 }			
<i>D.—Treasury Notes of Service and Other Funds</i>	2,900	2,865	—35
<i>E.—Deposits of Service Funds Bearing Interest</i>			
O. 5,75,400 }	5,75,000	5,72,866	—2,134
M. —400 }			

GRANT NO. 11.—INTEREST ON DEBT, ETC.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
F.—Savings Bank Deposits :				
<i>F. 1.—Interest on Post Office Savings Bank Deposits</i>				
	O. 1,64,00,000	1,46,00,000	1,41,54,917	—4,45,083
	M. —18,00,000			
<i>Cols. 1 and 4.—Mainly owing to the reduction in the rate of interest from 2 per cent. to 1½ per cent. from the 1st December 1938, the net deposits were less than those anticipated both in the original and the final appropriations.</i>				
<i>F. 2.—Bonus on Post Office Cash Certificates</i>				
	O. 3,35,00,000	3,35,00,000	3,34,54,667	—45,333
	M. —50,00,000			
<i>Col. 1.—Bonus on cash certificates discharged was less than anticipated. Col. 4.—Value of cash certificates discharged was less than anticipated in the final provision.</i>				
<i>F. 3.—Payments to Post Office for Savings Bank and Cash Certificate work</i>				
	O. 75,90,000	74,68,000	74,99,860	+31,860
	R. —1,22,000			
<i>Cols. 1 and 4.—Mainly due to fluctuation in the numbers of savings Bank and Cash Certificate transactions. The number of transactions which indicated a down ward trend when the revised estimate was framed, went up during the last few months. This could not be anticipated.</i>				
G.—State Provident Fund :				
<i>G. 1.—General Provident Fund</i>				
	O. 32,12,100	31,34,400	31,44,620	+10,220
	M. —77,700			
<i>Col. 1.—Transfer of some accounts to other Governments and the closing of some accounts. Col. 4.—Unforeseen admission of new accounts.</i>				
<i>G. 2.—I. C. S. Provident Fund</i>				
	O. 53,500	47,150	46,989	—161
	M. —6,350			
<i>G. 3.—I. C. S. (Non-European Members) Provident Fund</i>				
	O. 1,300	1,100	1,239	+139
	M. —200			
<i>G. 4.—Contributory Provident Fund</i>				
	O. 1,62,400	1,57,900	1,56,386	—1,514
	M. —4,500			
<i>G. 5.—Deposits in State Railway Provident Institutions</i>				
	O. 1,40,67,000	1,40,80,100	1,40,84,606	+4,500
	M. 13,100			
<i>G. 6.—Companies Railways Provident Funds</i>				
	O. 91,80,000	92,38,000	92,66,598	+28,598
	M. 58,000			
<i>Col. 1.—Mainly underestimation of contributions accruing to the fund on the Bengal Nagpur Railway which were based on the revised estimates for 1937-38, assuming that the figures for the second half year were the same as for the first half year. Col. 4.—Mainly due to interest on contributions accruing to the fund having been underestimated in the final grant.</i>				
<i>G. 7.—Other Miscellaneous Provident Funds</i>				
	O. 4,44,500	4,32,000	4,34,745	+2,745
	M. —12,500			
H.—Special Deposit Accounts :				
<i>H. 1.—Postal Insurance and Life Annuity Fund</i>				
	O. 28,54,000	28,44,000	28,49,240	+5,240
	M. —10,000			
<i>H. 2.—Railway Staff Benefit Fund</i>				
	O. 23,000	20,000	19,575	—425
	M. —3,000			
<i>H. 3.—Other Special Deposit Accounts</i>				
	O. 4,900	4,300	3,587	—713
	M. —600			
<i>Col. 4.—More withdrawals on account of investment than anticipated.</i>				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<i>Payments in England.</i>			
<i>I.—Family Pension, etc., Fund :</i>			
<i>I. 1.—I. C. S., Family Pension Fund</i>			
O. 11,46,000 }	13,00,000	12,95,530	—4,470
M. 1,54,000 }			
<i>Col. 1.—Transfer of balances to the Commissioners was effected at later dates than had been expected.</i>			
<i>I. 2.—I. M. S. Family Pension Fund</i>			
O. 16,80,000 }	19,44,000	19,42,860	—1,140
M. 2,64,000 }			
<i>Col. 1.—See I. 1.</i>			
<i>I. 3.—Superior Services (India) Family Pension Fund</i>			
O. 1,77,000 }	2,00,000	1,99,733	—267
M. 23,000 }			
<i>I. 4.—Indian Military Widows' and Orphans' Fund</i>			
O. 2,37,000 }	2,44,000	2,44,554	+554
M. 7,000 }			
<i>J.—Interest on B. & N. W. Railway Sinking Fund</i>	20,000	20,169	+169
<i>K.—Loss or Gain by Exchange</i>			
M. 19,000	19,000	16,912	—2,088
<i>Interest on Other Obligations :</i>			
<i>L.—Depreciation Reserve and Other Reserve Funds :</i>			
<i>L. 1.—Posts and Telegraphs Renewals Reserve Fund</i>			
O. 8,90,000 }	9,00,000	9,04,843	+4,843
M. 10,000 }			
<i>L. 2.—Depreciation Reserve Fund :</i>			
<i>L. 2 (1).—Railways</i>			
O. 1,03,01,000 }	1,02,15,000	1,03,13,175	+98,175
M. —86,000 }			
<i>Cols. 1 and 4.—Due to fluctuation of balances of the fund mainly on account of with- drawals therefrom towards expenditure on renewals and replacements.</i>			
<i>L. 2 (2).—N. I. S. R. Department</i>			
O. 1,42,000 }	1,23,100	1,23,455	+355
M. —18,900 }			
<i>L. 2 (3).—Lighthouses and Lightships</i>	51,400	50,975	—425
<i>L. 3.—General Reserve Fund—Lighthouses and Lightships</i>			
O. 1,04,600 }	1,44,000	1,28,768	—15,232
M. 39,400 }			
<i>Col. 1.—Amalgamation of this fund with Additions and Replacement Reserve Fund and improvement in Shipping trade. Col. 4.—The correct figure of interest earned by the Fund (after amalgamation) being not known at the close of the year, the saving could not be surrendered.</i>			
<i>L. 4.—Additions and Replacements Reserve Fund—Lighthouses and Lightships</i>			
O. 34,500 }	..	..	..
M. —34,500 }			
<i>Col. 1.—Due to Amalgamation of the fund with General Reserve Fund—See L. 3.</i>			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —
1		2 Rs.	3 Rs.	4 Rs.
<i>M.—Other Items :</i>				
<i>M. 1.—Cemetery Endowment Fund</i>				
O.	34,600	34,580	34,312	—268
M.	—20			
<i>M. 2.—Miscellaneous</i>				
O.	24,600	30,730	30,707	—23
M.	6,130			
<i>Col. 1.—Due to Increased balance of the Kamaran Quarantine Station Fund.</i>				
<i>N.—Transfers :</i>				
<i>N. 1.—Deduct—Interest transferred to commercial departments :</i>				
<i>N. 1 (1).—Railways</i>				
<i>N. 1 (1) (1)—India</i>				
O.	—17,38,53,000	—17,29,90,000	—17,32,70,173	—2,80,173
M.	8,63,000			
<i>Col. 1.—The decrease is mainly due to (i) lower rate of interest prescribed for the year than that adopted in the Budget Estimates (Rs. 5,59,000). (ii) estimated capital expenditure during 1937-38 and 1938-39 on which final provision for interest charges was made having been less than the original budget anticipations (Rs. 1,55,000) and (iii) elimination from the Railway books of certain telegraph wires, etc., transferred to the Telegraph Department, decision in regard to which was arrived at after the Budget (Rs. 1,52,000). Col. 4.—Due chiefly to the actual capital outlay during 1938-39 being more than that estimated in the final appropriation.</i>				
<i>N. 1. (1) (2).—England</i>				
O.	—10,77,79,000	—10,77,76,000	—10,77,75,183	+ 817
M.	3,000			
<i>N. 1 (2).—Posts and Telegraphs</i>				
O.	—74,37,000	—73,56,000	—73,46,713	+ 9,287
M.	81,000			
<i>Col. 1.—Due to change in the programme of works for 1937-38 and 1938-39 and also to lower rate of interest prescribed for the year than that adopted in the Budget Estimates.</i>				
<i>N. 1 (3).—Irrigation</i>				
O.	—7,61,000	—7,59,000	—7,37,731	+ 21,269
M.	2,000			
<i>Col. 4.—Mainly due to reduction in the interest charges (Rs. 21,858) on account of the capital cost of certain irrigation tanks in Todgarh and Beawar transferred to the Udaipur and Jodhpur States with the retrocession of certain areas to those States from the 1st April 1938. The capital cost of the tanks so transferred was intimated by the Executive Engineer, Ajmer Division, after the close of the year.</i>				
<i>N. 1 (4).—Salt</i>				
O.	—4,07,000	—4,01,000	—4,00,510	+ 490
M.	6,000			
<i>N. 1 (6).—Security Printing</i>				
O.	—1,48,000	—1,50,000	—1,45,398	+ 4,602
M.	—2,000			
<i>Col. 4.—Due to the amount of interest charged to "9—Stamps" on account of capital outlay being smaller consequent to change in the accounting procedure.</i>				
<i>N. 1 (7).—Currency Note Press</i>				
O.	—1,29,000	—1,19,000	—1,18,484	+ 516
M.	10,000			
<i>N. 1 (8).—Loss or Gain by Exchange</i>				
M.	—5,64,000	—5,64,000	—4,34,351	+ 1,29,649
<i>N. 2.—Deduct—Interest paid by Provincial Governments</i>				
O.	—5,35,54,000	—5,35,52,000	—5,35,46,748	+ 5,252
M.	2,000			
<i>N. 4.—Deduct—Interest Portion of Equated Payments on account of Commuted Value of Pensions :</i>				
<i>N. 4 (1).—Civil</i>				
O.	—14,79,000	—14,81,000	—14,81,413	—413
M.	—2,000			
<i>N. 4 (2).—Departmental</i>				
O.	—9,72,000	—9,69,000	—9,69,163	—163
M.	3,000			

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
<i>Appropriation for Reduction or Avoidance of Debt :</i>					
<i>O.—Sinking Fund</i>			<i>1,36,71,000</i>	<i>1,36,71,000</i>	<i>..</i>
<i>P.—Other Appropriations</i>			<i>1,63,29,000</i>	<i>1,63,29,000</i>	<i>..</i>
Surrenders or withdrawals within Grant					
Gross.	R.	32,000	32,000	..	—32,000
Deductions	R.	—1,000	—1,000	..	+1,000
<hr/>					
Totals	Non-voted	Gross	47,97,68,780	47,78,15,020	—19,53,760
		Deductions	—34,61,17,000	—34,62,25,367	—1,08,867
		Net	13,36,51,780	13,15,89,153	—20,62,627
	Voted	Gross	99,07,000	99,03,605	—3,395
		Deductions	—2,63,000	—2,63,983	—983
		Net	96,44,000	96,39,622	—4,378

NOTES.

1. The original appropriation in the non-voted section of the demand was Rs. 13,66,88,000 against which the saving amounted to Rs. 50,98,847 representing 3.73 per cent. of the original provision. Out of this saving a sum of Rs. 30,36,220 was surrendered from sub-head F. 2. The final saving of Rs. 20,62,627 is mainly attributable to sub-heads A. 1 and F. 1 and is composed of Rs. 19,53,760 due to reduced expenditure and Rs. 1,08,867 due to larger recoveries.

2. A supplementary grant of Rs. 1,00,000 was voted by the Legislative Assembly under sub-head A. 4 (3).

3. Out of total voted saving of Rs. 4,378, Rs. 3,395 due to smaller expenditure and Rs. 983 due to larger recoveries.

4. Modifications under the sub-heads C. 1, L. 2 (1) and N. 1 (6) proved unnecessary.

5. (i) G. 5.—*Deposits in State Railway Provident Institution.*

(a) On the Eastern Bengal Railway, the interest on the Provident Fund balances on the staff of the Mechanical Department was adjusted only on an approximate basis though for the rest of the staff, the correct amount was calculated and adjusted as required by the Rules. The difference of Rs. 10,944 between the approximate amount adjusted in 1938-39 and the correct amount has been adjusted in the accounts of 1939-40.

On the Bengal Nagpur Railway, the budget estimate for 1938-39 was framed on the basis of the revised estimate for 1937-38 without taking into account the anticipated net increase of about Rs. 27 lakhs in the balance of the Fund during the year.*

(b) The budget provision of Rs. 1,40,80,100 and the actual expenditure of Rs. 1,40,84,600 against this head include provision and expenditure on interest on the balances of the provident fund of the Indian Railway Conference Association employees. Subsequent to the year 1938-39, a new minor head "Indian Railways Conference Association Employees Provident Fund" has been introduced to accommodate the balance of that fund. Pending the opening of such a head, the fund balances were included under the head State Railways Provident Institutions and the interest on such balances has been debited to G. 5.*

(ii) M. I. Cemetery Endowment Fund.—The interest on cemetery endowment fund should have been provided for and booked under Interest on Unfunded Debt—H—Special Deposit accounts instead of under "Interest on other obligations—M—Other items. As it was too late to make necessary correction in the budget for 1938-39 when the mistake was noticed. The position has been rectified from the budget and accounts of 1939-40.*

*Director of Railway Audit.

GRANT No. 12.—EXECUTIVE COUNCIL.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD 25.—“GENERAL ADMINISTRATION”.				
A.—Executive Council :				
A. 1.—Pay	O. 4,65,000 } M. —5,800 }	4,59,200	4,59,246	+46
A. 2.—Allowances				
Non-voted	O. 1,400 } M. 350 }	1,750	1,549	—201
Voted		3,800	4,658	+858
Col. 4.—Accurate budgeting is not possible under this head.				
A. 3.—Tour Expenses	O. 1,09,100 } R. —3,000 }	1,06,100	98,006	—8,094
Col. 4.—Accurate budgeting under this head is not possible ; and some excesses or savings are more or less unavoidable.				
A. 4.—Grants-in-aid, Contributions, etc.	O. 1,200 } M. —400 }	800	809	+9
B.—Cabinet Secretary :				
B. 1.—Pay of Officers				
Non-voted		3,600	3,600	..
Voted		6,600	6,560	—40
B. 2.—Pay of Establishments	O. 3,500 } R. —450 }	3,050	3,010	—40
B. 3.—Allowances, Honoraria, etc.				
Non-voted	O. 800 } M. —80 }	720	446	—274
Col. 4.—Due to less touring than was anticipated.				
Voted	O. 2,000 } R. —50 }	1,950	1,834	—116
B. 5.—Contingencies	O. 3,000 } R. 150 }	3,150	3,182	+32
C.—Charges in England :				
C. 1.—Secretary of State	O. 8,000 } M. 12,000 }	22,000	22,779	+779
Col. 1.—Increase due to unforeseen leave salaries and outfit allowance on appointment.				
C. 2.—High Commissioner for India	O. 21,000 } M. —21,000 }	..	—	..
Col. 1.—See paragraph 29 of the Audit Report.				
D.—Loss or Gain by Exchange	M. 90	90	139	+49
Surrenders or withdrawals within Grant	R. 3,350	3,350	..	—3,350
Totals	{ Non-voted Voted	4,88,160 1,28,000	4,88,568 1,17,250	+408 —10,750

GRANT No. 13.—COUNCIL OF STATE.

Major Head and Sub-head.

Final
Appropriation.Actual
Expenditure.Excess +
Saving —

1

2

3

4

Rs.

Rs.

Rs.

MAJOR HEAD "25.—GENERAL ADMINISTRATION".

A.—Pay of President

O.	20,000 }			
R.	-1,800 }	18,200	18,125	-75

B.—Allowances, Honoraria, etc.

Non-voted	O.	3,000 }	..	..	..
	M.	-3,000 }			

Col. 1.—There was no member whose allowances were non-voted.

Voted	O.	1,10,000 }	1,11,800	1,05,376	-6,424
	R.	1,800 }			

Col. 4.—The savings could not be foreseen. A forecast of expenditure made at the beginning of March 1939 pointed on the other hand, to a possible excess over the original provision under this sub-head.

C.—Contingencies

O.	4,000 }			
R.	-400 }	3,800	3,292	-308

Surrenders or withdrawals within Grant

R.	400	400	..	-400
----	-----	-----	----	------

Totals	{	Non-voted	..	..	..
		Voted	1,34,000	1,26,793	-7,207

NOTE.

Sub-head "B" is mainly responsible for the final saving in the voted section of the grant.

GRANT No. 14.—LEGISLATIVE ASSEMBLY AND LEGISLATIVE ASSEMBLY DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "25.—GENERAL ADMINISTRATION".			
A. —Legislative Assembly :			
A. 1.—Pay of President and Deputy President			
O. 52,000 }	54,250	54,252	+2
M. 2,250 }			
A. 2.—Pay of Officers			
	3,000	3,000	..
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 11,000 }	8,750	8,257	—493
M. —2,250 }			
<i>Col. 1.—Some of the Provincial Governments did not nominate their official representative to the Legislative Assembly.</i>			
Voted O. 4,00,500 }	5,10,500	5,26,911	+16,411
S. 98,000 }			
R. 12,000 }			
<i>Col. 1.—To meet extra expenditure on account of allowances of members of the Legislative Assembly due to the convening of the Special Session. Col. 4.—Some bills of the members which were prepared during the later part of March 1939 had, contrary to the expectations, to be paid in that month instead of in April 1939.</i>			
B.—Legislative Assembly Department :			
B. 1.—Pay of Officers			
O. 88,800 }	94,300	95,059	+759
S. 3,500 }			
R. 2,000 }			
B. 2.—Pay of Establishments			
O. 2,55,100 }	2,53,100	2,52,396	—704
R. —2,000 }			
B. 3.—Allowances, Honoraria, etc.			
O. 42,200 }	42,700	43,092	+392
S. 500 }			
B. 4.—Contingencies			
O. 30,400 }	33,400	32,413	—987
S. 3,000 }			
C.—Charges in England—High Commissioner for India			
Non-voted O. 16,000 }	..	..	..
M. —16,000 }			
<i>Col. 1.—See paragraph 29 of the Audit Report. No officer proceeded on leave.</i>			
Voted O. 12,000 }	..	..	..
R. —12,000 }			
<i>Col. 1.—See paragraph 29 of the Audit Report. No officer proceeded on leave.</i>			
D.—Loss or Gain by Exchange			
	..	1	+1
Totals			
Non-voted	63,000	62,509	—491
Voted	9,37,000	9,52,872	+15,872

NOTES.

1. The excess in the voted section of the grant occurred mainly under sub-head A. 3.
2. The original voted grant of Rs. 8,32,000 had to be augmented by a supplementary grant of Rs. 1,05,000 due to the convening of the special session.

GRANT No. 15.—HOME DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "25.—GENERAL ADMINISTRATION".			
A.—Secretariat :			
A. 1.—Pay of Officers			
Non-voted O. 1,98,400 }	1,89,632	1,89,227	—405
M. —8,768 }			
Voted O. 86,900 }	91,220	91,062	—158
R. 4,320 }			
A. 2.—Pay of Establishments			
O. 2,61,400 }	2,27,980	2,27,509	—471
R. —33,420 }			
<i>Col. 1.—(i) Economy measures (Rs. 14,300), (ii) separation of the office of the Secretary to the Governor General (Public) (Rs. 10,700), and (iii) promotion of a few assistants to gazetted rank and some posts remaining unfilled as a measure of economy (Rs. 8,420).</i>			
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 5,000 }	6,415	9,154	+2,739
M. 1,415 }			
<i>Col. 1.—To meet transfer travelling allowance of certain officers of Indian Civil service.</i>			
<i>Col. 4.—Due to adjustment in accounts of book debits on account of cost of passages and compensatory allowance of some officers which were included in the departmental figures under A. 1 Non-voted, through a mis-apprehension and for which no provision was made under A-3. Non-Voted.</i>			
Voted O. 55,900 }	50,950	50,630	—320
R. —4,950 }			
A. 4.—Contingencies			
O. 43,200 }	42,380	42,660	+280
R. —820 }			
A. 5.—Grants-in-aid, Contributions, etc.			
O. 2,400 }	2,713	2,713	..
M. 313 }			
B.—Bureau of Public Information :			
B. 1.—Pay of Officers			
O. 73,000 }	80,900	80,856	—44
R. 7,900 }			
<i>Col. 1.—Mainly increased expenditure on the reorganisation of the Bureau provided from the lump provision of Rs. 50,000 under B. 4.</i>			
B. 2.—Pay of Establishments			
O. 64,300 }	80,750	80,421	—329
R. 16,450 }			
<i>Col. 1.—See B. 1.</i>			
B. 3.—Other Charges			
O. 70,900 }	57,512	57,339	—173
R. —13,888 }			
<i>Col. 1.—Surrenders in pursuance of measures of economy (Rs. 26,538), partly counter-balanced by increased expenditure on the reorganisation of the Bureau provided from the lump provision of Rs. 50,000 under B. 4.</i>			
B. 4.—Lump provision for expenditure involved by proposed reorganisation			
O. 50,000 }	..	..	..
R. —50,000 }			
<i>Col. 1.—(i) Reappropriated to the sub-heads B. 1, B. 2, and B. 3 due to the reorganisation of the Bureau (Rs. 41,000) and (ii) the balance surrendered (Rs. 9,000).</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<i>C.—Intelligence Bureau, Home Department :</i>			
<i>C. 1.—Pay of Officers</i>			
O. 4,29,200 }	4,45,350	4,44,897	—453
M. 16,150 }			
<i>C. 2.—Pay of Establishments</i>			
O. 2,33,700 }	2,38,200	2,38,751	+551
M. 4,500 }			
<i>C. 3.—Allowances, Honoraria, etc.</i>			
O. 1,52,500 }	1,49,200	1,49,302	+102
M. —3,300 }			
<i>C. 4.—Secret Service Contingencies</i> (Unaudited)			
O. 3,82,000 }	2,98,000	2,98,000	—
M. —84,000 }			
<i>Col. 1.—(i) Mainly due to economy measures.</i>			
<i>C. 5.—Other Contingencies</i>			
O. 98,800 }	91,850	89,902	—1,948
M. —6,950 }			
<i>C. 6.—Grants-in-aid, Contributions, etc.</i>			
O. 8,400 }	10,960	10,960	—
M. 2,560 }			
<i>Col. 1.—Unforeseen expenditure on account of (i) transfer to the Government of India of the passage account of one of the officers from United Provinces (Rs. 1,315), (ii) deputation of an officer ex-India (Rs. 600) and (iii) officiating arrangements for officers on leave (Rs. 645).</i>			
<i>C. 7.—Deduct—Amount recovered from other Governments, Departments, etc.</i>			
O. —9,000 }	—8,000	—8,775	—775
M. 1,000 }			
<i>D.—Office of the Deputy Director, Intelligence, Peshawar :</i>			
<i>D. 1.—Pay of Officers</i>			
O. 92,800 }	1,09,525	1,09,267	—258
M. 16,725 }			
<i>Col. 1.—Extension of a temporary post (10,000) and the balance mainly due to unanticipated grade promotions.</i>			
<i>D. 2.—Pay of Establishments</i>			
O. 53,200 }	54,150	53,929	—221
M. 950 }			
<i>D. 3.—Allowances, Honoraria, etc.</i>			
O. 17,100 }	18,900	18,294	—606
M. 1,800 }			
<i>Col. 1.—Mainly large touring in connection with Waziristan Operations (Rs. 1,000) and transfers (Rs. 700).</i>			
<i>D. 4.—Secret Service Contingencies</i>			
O. 45,000 }	46,000	46,000	—
M. 1,000 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

D.—Office of the Deputy Director, Intelligence, Peshawar—concl'd.

<i>D. 5.—Contingencies</i>			
O. 13,100 }	50,000	49,758	—242
M. 36,900 }			

Col. 1.—Increased telegraphic charges on account of Waziristan Operations.

<i>D. 6.—Grants-in-aid, Contributions, etc.</i>			
O. 2,800 }	6,930	6,931	+1
M. 4,130 }			

Col. 1.—Unexpected contributions in respect of additional and officiating officers and payment of passage contribution as the result of transfer of an officer.

E.—Reforms Office :

<i>E. 1.—Pay of Officers</i>			
Non-voted O. 1,16,100 }	77,500	77,499	—1
M. —38,600 }			

Col. 1.—Abolition before the close of the year of the posts of Officers on Special Duty.

Voted O. 52,100 }	51,900	51,882	—18
R. —200 }			

<i>E. 2.—Pay of Establishments</i>			
O. 78,200 }	64,400	64,288	—112
R. —13,800 }			

Col. 1.—Abolition before the close of the year of certain posts sanctioned for the Special Branch.

<i>E. 3.—Allowances, Honoraria, etc.</i>			
Non-voted O. 2,300 }	1,510	1,374	—136
M. —790 }			
Voted O. 20,100 }	17,605	17,425	—180
R. —2,495 }			

Col. 1.—See E. 2.

<i>E. 4.—Contingencies</i>			
O. 13,000 }	9,750	9,490	—260
R. —3,250 }			

Col. 1.—Less expenditure on postage and telegrams than anticipated and economy in other respects.

<i>E. 5.—Grants-in-aid, Contributions, etc.</i>			
O. 1,200 }	1,125	1,124	—1
M. —75 }			

G.—Charges in England :

<i>G. 1.—Secretary of State :</i>			
<i>G. 1 (1).—Miscellaneous</i>	5,000	10,313	+5,313

Col. 4.—Unforeseen leave salaries.

<i>G. 1 (2).—Indian Civil Service re- cruitment expenses</i>			
O. 44,000 }	39,000	37,157	—1,843
R. —5,000 }			

Cols. 1 and 4.—Savings due to decreased cost of examinations.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.		
1	2	3	4		
	Rs.	Rs.	Rs.		
G.—Charges in England— <i>concl'd.</i>					
G. 2.—High Commissioner for India :					
G. 2 (1).—Leave and Deputation Salaries					
Non-voted	O. 1,81,000	1,88,000	2,03,221		
	M. 7,000		+15,221		
Cols. 1 and 4.—See paragraph 29 of the Audit Report. Mainly more leave salaries than provided for. Total additional appropriation of Rs. 21,000 was applied for.					
Voted	29,000	16,666	—12,334		
Col. 4.—See paragraph 29 of the Audit Report. Saving in provision for leave salaries. Revised estimate of High Commissioner was Rs. 17,000.					
G. 2 (2).—Stores for India					
Non-voted	..	284	+284		
Voted	1,000	64	—936		
Col. 4.—Original grant was a round contingent provision.					
H.—Loss or Gain by Exchange					
Non-voted	M. 2,000	2,000	1,439		
Voted	R. 600	600	302		
Surrenders or withdrawals within Grant					
	R. 98,053	98,053	..		
Totals	Non-voted	Gross	19,92,960	20,12,339	+19,379
		Deductions	—8,000	—8,775	—775
		Net	19,84,960	20,03,564	+18,604
		Voted	9,43,000	8,27,751	—1,15,249

NOTES.

1. Sub-heads A. 3 and G. 2 are mainly responsible for the final excess in the non-voted section of the grant, which is due chiefly to an excess expenditure of Rs. 19,379.

2. In the voted section there was a considerable saving amounting to Rs. 1,15,249 which works out to 12.2 per cent. of the total grant as against the saving of .02 per cent. in the previous year. The saving occurred mainly under sub-heads A. 2, B. 3, E. 2 and G. 2 (1).

3. Sub-head C. 4.—As the budget estimate for the sub-head had proved excessive for a number of years, the Public Accounts Committee in paragraph 68 of the Proceedings of their meeting held on 25th July 1938 suggested for consideration whether a lump sum cut should not be imposed. A reduction of Rs. 58,000 has accordingly been made in the estimates for 1939-40 under the sub-head.

GRANT No. 16.—LEGISLATIVE DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "25.—GENERAL ADMINISTRATION".			
A.—Secretariat :			
A. 1.—Pay of Officers			
Non-voted O. 1,80,900 } M. —24,500 }	1,56,400	1,56,505	+105
<i>Col. 1.—Grant of leave out of India to certain officers and replacement of a post of Joint Secretary by a post of Additional Deputy Secretary.</i>			
Voted O. 1,17,800 } R. —3,700 }	1,14,100	1,14,018	—82
A. 2.—Pay of Establishments			
O. 2,13,900 } R. —16,200 }	1,97,700	1,97,602	—98
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 4,700 } M. —1,300 }	3,400	3,294	—106
<i>Col. 1.—(i) Economy in expenditure (Rs. 500), and (ii) non-utilisation in full of provisions made for medical treatment of officers of Superior Civil Services (Rs.200) and for cost of passage of Second Solicitor and family (Rs. 600).</i>			
Voted O. 37,800 } R. 1,500 }	39,300	39,252	—48
A. 4.—Grants-in-aid, Contributions, etc			
O. 2,400 } M. —100 }	2,300	2,226	—74
A 5.—Contingencies			
O. 23,500 } R. —2,350 }	21,150	21,363	+213
B.—Legislative Bodies			
O. 10,000 } R. 1,700 }	11,700	6,960	—4,740
<i>Col. 1.—Claims received from Provinces were heavier than originally provided for.</i>			
<i>Col. 4.—A large claim received from one of the Provinces could be adjusted only in part. Final payment had to be postponed till 1939-40, as the scrutiny of the claim could not be completed in time for adjustment in accounts for 1938-39.</i>			
C.—Charges in England—High Commissioner for India			
O. 29,000 } M. 2,000 }	31,000	30,475	—525
D.—Loss or Gain by Exchange			
Non-voted M. 197	197	185	—12
Voted	..	18	+18
Surrenders or withdrawals within Grant			
R. 19,050	19,050	..	—19,050
Totals { Non-voted	1,93,297	1,92,685	—612
{ Voted	4,03,000	3,79,213	—23,787

NOTE.

Sub-heads A. 1, A. 2, and B are mainly responsible for the final saving in the voted Section of the grant which works out to 5.9 per cent as against 2.15 in the previous year.

GRANT No. 17.—DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "25.—GENERAL ADMINISTRATION".			
A.—Pay of Officers			
Non-voted O. 1,68,900 }	1,85,802	1,85,802	..
M. 16,902 }			
Voted O. 1,15,300 }	1,03,851	1,03,851	..
R. —11,449 }			
B.—Pay of Establishments			
O. 2,69,700 }	2,48,500	2,48,351	—149
R. —21,200 }			
C.—Allowances, Honoraria, etc.			
Non-voted O. 8,000 }	9,500	9,072	—428
M. 1,500 }			
Col. 1.—Mainly extra expenditure on travelling allowance on account of unforeseen changes in the personnel.			
Voted O. 69,100 }	63,200	62,557	—643
R. —5,900 }			
D.—Grants-in-aid, Contributions, etc.			
O. 3,100 }	3,400	3,400	=
M. 300 }			
E.—Contingencies			
O. 42,800 }	46,500	46,760	+260
R. 3,700 }			
F.—Office of the Keeper of Records:			
F. 1.—Pay of Officers			
Non-voted O. 18,000 }	12,975	12,975	..
M. —5,025 }			
Col. 1.—Retirement of a non-voted officer and his replacement by an officer whose pay is voted.			
Voted O. 7,500 }	10,050	9,467	—583
R. 2,550 }			
Col. 1.—See F. 1 Non-voted.			
F. 2.—Pay of Establishments			
O. 88,700 }	90,686	90,685	—1
R. 1,986 }			
F. 3.—Allowances, Honoraria, etc.			
Non-voted M. 452 }	452	452	..
Voted O. 3,200 }	3,001	3,000	—1
R. —199 }			
F. 4.—Contingencies			
O. 11,000 }	8,133	8,156	+23
R. —2,867 }			
Col. 1.—Curtailment of expenditure as a measure of economy.			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
G.—Central Advisory Board of Education in India :				
G. 1.—Pay of Officers				
	O. 6,400 }	6,388	6,387	—1
	R. —12 }			
G. 2.—Pay of Establishments				
	O. 7,000 }	7,013	7,012	—1
	R. 13 }			
G. 3.—Allowances, Honoraria, etc.				
	O. 6,400 }	4,367	4,361	—6
	R. —2,033 }			
<i>Col. 1.</i> —Mainly non-attendance of certain members of the Board at its meetings.				
G. 4.—Contingencies				
	O. 3,900 }	2,850	2,735	—115
	R. —1,050 }			
<i>Col. 1.</i> —Economy in expenditure.				
H.—Charges in England—High Commissioner for India :				
H. 1.—Leave Salary and Sterling Overseas Pay				
Non-voted	O. 54,000 }	53,000	52,655	—345
	M. —1,000 }			
Voted	O. 12,000 }	13,000	13,769	+ 769
	R. 1,000 }			
<i>Col. 4.</i> —Provision for an officer who came on leave late in the year was under-estimated.				
H. 2.—Expenditure in connection with appointments to Indian Services				
	R. 1,000	1,000	792	—208
<i>Col. 1.</i> —Unforeseen recruitment of an Educational Commissioner.				
I.—Loss or Gain by Exchange				
Non-voted	M. 275	275	240	—35
Voted	R. 72	72	112	+ 40
Surrenders or withdrawals within Grant				
	R. 34,389	34,389	..	—34,389
Totals { Non-voted		2,65,404	2,64,596	—808
{ Voted		6,43,000	6,07,995	—35,005

NOTE.

The saving in the voted section of the grant occurred mainly under sub-heads A. and B.

GRANT No. 18.—FINANCE DEPARTMENT.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "25.—GENERAL ADMINISTRATION".				
A.—Ordinary Branch :				
A. 1.—Pay of Officers				
Non-voted	O. 1,81,800 }	1,98,951	1,99,334	+383
	M. 17,151 }			
Voted	O. 1,78,000 }	1,63,205	1,63,955	+750
	R. —14,795 }			
A. 2.—Pay of Establishments				
	O. 2,76,700 }	2,63,446	2,63,263	—183
	R. —13,254 }			
A. 3.—Allowances, Honoraria, etc.				
Non-voted	O. 4,700 }	18,894	18,192	—702
	M. 14,194 }			
Col. 1.—Transfer travelling allowance of the Pool Officers to various stations and touring of Joint Secretary and Establishment Officer.				
Voted	O. 62,500 }	67,957	67,640	—317
	R. 5,457 }			
A. 4.—Contingencies				
	O. 33,400 }	46,900	47,248	+348
	R. 13,500 }			
Col. 1.—Mainly lawyer's expenses in connection with certain security cases (Rs. 5,000) and purchase of certain special apparatus, books and publications (Rs. 5,500).				
A. 5.—Grants-in-aid, Contributions, etc.				
	O. 2,100 }	2,624	2,624	..
	M. 524 }			
B.—Finance officer, Communications :				
B. 1.—Pay of officers				
Non-voted		29,000	28,997	—3
Voted	O. 12,600 }	21,550	20,777	—773
	R. 8,950 }			
Col. 1.—Due to leave salary and additional establishment sanctioned during the year.				
B. 2.—Pay of Establishments				
	O. 27,500 }	29,210	29,360	+150
	R. 1,710 }			
B. 3.—Allowances, Honoraria, etc.				
Non-voted	O. 2,300 }	3,090	3,093	+3
	M. 790 }			
Voted	O. 5,900 }	8,950	8,720	—230
	R. 3,050 }			
Col. 1.—More touring and increased expenditure on house rent and travelling allowances of staff recruited from other offices.				
B. 4.—Contingencies				
	O. 1,800 }	1,310	1,292	—18
	R. —490 }			
B. 5.—Deduct—Amount charged to the grant for Indian Posts and Telegraphs Department				
Non-voted	O. —21,900 }	—22,463	—22,463	..
	M. —563 }			
Voted	O. —33,400 }	—42,714	—42,202	+512
	R. —9,314 }			
Col. 1.—See B. 1 and B. 3.				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>C.—Military Finance :</i>			
<i>C. 1.—Pay of Officers</i>			
O. 2,64,100 }	3,14,000	3,11,840	—2,160
M. 49,900 }			
<i>Col. 1.—Employment of additional officers and payment of leave salary.</i>			
<i>C. 2.—Pay of Establishments</i>			
O. 3,22,800 }	3,10,540	3,09,978	—562
M. —12,260 }			
<i>C. 3.—Allowances, Honoraria, etc.</i>			
O. 71,000 }	74,810	76,063	+1,253
M. 3,810 }			
<i>Col. 4.—Mainly due to travelling allowance paid to additional officers on their joining the Department.</i>			
<i>C. 4.—Contingencies</i>			
O. 13,500 }	14,400	16,642	+2,242
M. 900 }			
<i>Col. 4.—Mainly due to telephone charges on account of increase in the number of officers in the department.</i>			
<i>C. 5.—Grants-in-aid, Contributions, etc.</i>			
O. 600 }	1,400	1,622	+222
M. 800 }			
<i>Col. 4.—Due to cost of passages which could not be adjusted before the close of the year for want of necessary information.</i>			
<i>E.—Charges in England :</i>			
<i>High Commissioner for India :</i>			
<i>E. 1.—Leave and Deputation Salaries</i>			
O. 56,000 }	91,000	91,751	+751
M. 35,000 }			
<i>Col. 1.—See paragraph 29 of the Audit Report. Insufficient budget provision for leave salaries and more officers in receipt of overseas pay.</i>		1	+1
<i>E. 2.—Stores for India</i>			
<i>F.—Loss or Gain by Exchange</i>			
Non-voted M. 476	476	522	+46
Voted		3	+3
<i>Surrenders or withdrawals within Grant</i>			
Gross R. —4,128	—4,128	..	+4,128
Deductions R. 9,314	9,314	..	—9,314
	10,59,185	10,60,658	+1,473
	—22,463	—22,463	..
	10,36,722	10,38,195	+1,473
Totals { Non-voted { Gross	5,98,400	6,02,259	+3,859
{ Deductions	—33,400	—42,202	—8,802
{ Voted { Net	5,65,000	5,60,057	—4,943

NOTES.

1. The original appropriation of Rs. 9,26,000 in the non-voted section of the grant was augmented during the year by an additional allotment of Rs. 1,10,722, a considerable portion of which was for sub-heads A. 1, C. 1 and E. 1.

2. The final saving in the voted section amounted to Rs. 4,943 and was the result of an excess of recoveries (Rs. 8,802) over anticipated recoveries, partly counterbalanced by increased expenditure (Rs. 3,859).

3. As stated in Note 1 on page 78 of the Appropriation Accounts of the Central Government (Civil) for 1937-38 and the Audit Report, 1939, the provision for the Military Finance Branch of the Finance Department was originally made in this grant in 1937-38 and was subsequently surrendered, the expenditure of that Branch being charged to the estimates of the Defence Services of that year; but with effect from 1938-39 it was decided to revert to the old arrangement of including the provisions in this grant although the entire expenditure of the Branch is being treated as non-voted. This explains the large increase in the non-voted expenditure from Rs. 2,40,623 in 1937-38 to Rs. 10,38,195 this year.

GRANT No. 19.—COMMERCE DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Rs.	Rs.	Rs.	
MAJOR HEAD "25.—GENERAL ADMINISTRATION".			
A.—Pay of Officers			
Non-voted O. 1,51,400 }	1,42,194	1,42,194	..
M. —9,206 }			
Voted O. 1,16,000 }	1,08,464	1,08,503	+39
R. —7,536 }			
B.—Pay of Establishments			
O. 2,52,400 }	2,39,508	2,39,543	+35
R. —12,892 }			
C.—Allowances, Honoraria, etc.			
Non-voted O. 10,700 }	9,450	8,298	—1,152
M. —1,250 }			
Col. 4.—Inadvertent inclusion in the departmental account of advance of travelling allowance on transfer of an officer debitable to another province and unanticipated curtailment of tours.			
Voted O. 66,900 }	63,770	63,329	—441
R. —3,130 }			
D.—Contingencies			
O. 33,000 }	31,200	31,139	—61
R. —1,800 }			
E.—Grants-in-aid, Contributions, etc.			
Non-voted O. 1,900 }	18,577	18,582	+5
M. 16,677 }			
Col. 1.—Passage contribution of certain officers and payment of leave and pension contributions of an officer to the Burma Government.			
F.—Deduct—Establishment Charges recovered from other Governments, Departments, etc.			
	—18,300	—18,300	..
G.—Charges in England—High Commissioner for India:			
G. 1.—Leave and Deputation Salaries and Sterling Overseas Pay			
O. 35,000 }	24,000	25,322	+1,322
M. —11,000 }			
Col. 1.—See paragraph 29 of the Audit Report. Fewer officers on leave than anticipated.			
Col. 4.—Unfore seen transfer of debit from India late in the year for cost of passages on account of an officer on deputation.			
G. 2.—Stores for India	..	54	+54
G. 3.—Expenditure in connection with appointments to the Indian Services			
R. 1,000	1,000	579	—421
Col. 1.—Part cost of passage of a recruit carried over from 1937-38.			
H.—Loss or Gain by Exchange			
Non-voted M. 221	221	199	—22
Voted R. 13	13	16	+3
Surrenders or withdrawals within Grant	24,345	..	—24,345
Totals			
Non-voted	1,94,442	1,94,595	+153
Voted	4,68,300	4,43,163	—25,137
Gross	18,300	—18,300	..
Deductions	4,50,000	4,24,863	—25,137
Net			

NOTE.

The final saving in the voted section of the grant which works up to 5.6 per cent. as against .18 per cent. in the previous year occurred mainly under sub-heads A. and B.

GRANT No. 20.—DEPARTMENT OF LABOUR.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD "25.—GENERAL ADMINISTRATION."					
A.—Pay of Officers					
Non-voted	O.	97,000	1,03,860	1,03,718	—142
	M.	6,860			
Voted	O.	93,300	91,370	91,355	—15
	R.	—1,930			
B.—Pay of Establishments					
	O.	1,85,000	1,80,650	1,80,524	—126
	R.	—4,350			
C.—Allowances, Honoraria, etc.					
Non-voted	O.	2,500	4,110	4,106	—4
	M.	1,610			
Col. 1.—Transfer and move travelling allowance of the new Under Secretary whose appointment was sanctioned in June 1938.					
Voted	O.	43,700	41,020	40,974	—46
	R.	—2,680			
D.—Contingencies					
	O.	16,200	17,220	16,996	—224
	R.	1,020			
E.—Grants-in-aid, Contributions, etc.					
	O.	1,800	2,049	2,049	..
	M.	249			
F.—Supervisor of Railway Labour :					
F. 1.—Pay of Officers					
Non-voted	O.	22,500	21,250	21,250	..
	M.	—1,250			
F. 2.—Pay of Establishments					
	O.	48,800	42,800	42,841	+41
	R.	—6,000			
F. 3.—Allowances, Honoraria, etc.					
Non-voted	O.	1,800	1,100	1,412	+312
	M.	—700			
Col. 4.—Journeys under taken in February 1939 by ordinary train service instead of by inspection carriage, provision for which was made in the following year.					
Voted	O.	12,500	11,120	10,405	—715
	R.	—1,380			
F. 4.—Contingencies					
	O.	3,900	3,400	2,579	—821
	R.	—500			
Col. 4.—Certain furniture supplied by a firm during the last quarter of the financial year having been not up to the required quality, their bill could not be paid in full.					
F. 5.—Contributions payable to Railway Department					
Non-voted			2,700	1,021	—1,679
Col. 4.—Provision under this head was made for the whole year under a mis-apprehension on the basis of the procedure obtaining in the Railway Department. The saving could not be surrendered as it was not known that the entire charge (Government contribution to Provident Fund and Gratuity) would not be met from this provision.					
Voted	O.	4,300	3,800	1,304	—2,496
	R.	—500			
Col. 4.—See Non-voted.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
G.—Charges in England—			
High Commissioner for India			
Non-voted O. 22,700 } M. —6,700 }	16,000	15,223	—777
Col. 1.—See paragraph 29 of the Audit Report. Less leave than anticipated.			
Voted O. 5,300 } R. —4,610 }	690	690	..
Col. 1.—See Non-voted.			
H.—Loss or Gain by Exchange			
Non-voted M. 100	100	81	—19
Voted R. 10	10	7	—3
Surrenders or withdrawals within Grant			
R. 20,920	20,920	..	—20,920
<hr/>			
Totals { Non-voted	1,51,169	1,48,860	—2,309
{ Voted	4,13,000	3,87,675	—25,325

NOTES.

1. The additional allotment sanctioned in the non-voted section of the grant was Rs. 169. The allotment proved unnecessary because of the large saving under F. 5, non-voted which was also mainly responsible for the final saving in the grant.

2. In the voted section of the grant savings occurred mainly under the sub-heads B, F. 2 and G. and the final saving amounted to 6.1 per cent. of the total grant.

GRANT No. 21.—DEPARTMENT OF COMMUNICATIONS.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD "25.—GENERAL ADMINISTRATION".					
A.—Pay of Officers					
Non-voted	O. 96,500 } M. 2,740 }		99,240	99,295	+55
Voted	O. 36,600 } S. 800 }		37,400	37,115	—285
B.—Pay of Establishments					
	O. 95,200 } S. 5,500 }		1,00,700	1,00,384	—316
C.—Allowances, Honoraria, etc.					
Non-voted	O. 2,400 } M. 40 }		2,440	4,679	+2,239
Col. 4.—Mainly due to excess debit raised by the Railway authorities after the close of the financial year.					
Voted	O. 23,300 } S. 3,700 } R. —310 }		26,690	26,522	—168
Col. 1.—Payment of house rent, travelling and hill journey allowances to the additional staff sanctioned.					
D.—Contingencies					
	O. 14,200 } R. 3,010 }		17,210	17,231	+21
Col. 1.—Purchase of furniture for the additional staff and installation of additional telephones.					
E.—Grants-in-aid, Contributions, etc.					
	O. 1,800 } M. —290 }		1,510	1,514	+4
F.—Charges in England—High Commissioner for India					
Non-voted	O. 11,300 } M. —5,300 }		6,000	5,877	—123
Col. 1.—See paragraph 29 of the Audit Report. Provision for leave salaries not required.					
Voted	O. 2,700 } R. —2,700 }		..	..	..
Col. 1.—See Non-voted.					
G.—Loss or Gain by Exchange					
Non-voted	M. 50		50	35	—15
Voted			..	1	+1
Totals					
{ Non-voted			1,09,240	1,11,400	+2,160
{ Voted			1,82,000	1,81,253	—747

NOTE.

Sub-head C. is responsible for the final excess in the non-voted section of the grant.

GRANT No. 22.—CENTRAL BOARD OF REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD " 25.—GENERAL ADMINISTRATION "			
A.—Pay of Officers			
Non-voted O. 1,18,200 } M. 19,900 }	1,38,100	1,38,038	—62
<i>Col. 1.</i> —Mainly due to employment of a non-voted Officer on Special Duty for Customs Work during the year and appointment of a non-voted Second Secretary in place of a voted officer for whom provision was made in the budget.			
Voted O. 85,300 } R. 3,490 }	88,700	88,100	—600
B.—Pay of Establishments			
O. 1,21,900 } R. 10,600 }	1,32,500	1,32,449	—51
C.—Allowances, Honoraria, etc.			
Non-voted O. 10,200 } M. 2,774 }	12,974	13,022	+48
<i>Col. 1.</i> —Mainly due to transfer travelling allowances of the Officers on Special Duty (Customs) and of the non-voted Secretary and also travelling allowance on tour of the former.			
Voted O. 34,300 } R. 7,150 }	41,950	41,670	—280
<i>Col. 1.</i> —Transfer travelling allowances of certain officers, tour travelling allowance of officers and staff under the officers on special duty (Customs) and house rent and other allowances paid to the incumbents of the temporary posts created in the Board's office.			
D.—Contingencies			
O. 67,000 } R. —46,675 }	20,325	20,446	+121
<i>Col. 1.</i> —Postponement of the purchase of furniture, etc., for the Control Laboratory at Delhi owing to non-completion of the construction of the Laboratory building during the year.			
E.—Grants-in-aid, Contributions, etc.			
O. 600 } M. 4,315 }	4,915	4,916	+1
<i>Col. 1.</i> —Payment to the Burma Government of leave and pension contribution of a Member of the Board who joined in October 1938.			
F.—Charges in England—High Commissioner for India			
O. 16,000 } M. —14,000 }	2,000	1,742	—258
<i>Col 1.</i> —See paragraph 29 of the Audit Report. Less expenditure on account of leave salaries.			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
G.—Loss or Gain by Exchange			9	+9
Non-voted		..	3	+3
Voted		..		
Surrenders or withdrawals within Grant				
R.	25,525	25,525	..	—25,525
		<hr/>	<hr/>	<hr/>
		1,57,989	1,57,727	—262
Totals	<i>Non-voted</i>			
	<i>Voted</i>	3,09,000	2,82,668	—26,332
		<hr/>	<hr/>	<hr/>

NOTE.

Sub-head D is mainly responsible for the final saving in the voted section of the grant, which works out to 8·5 per cent. as against ·4 per cent. in the previous year.

GRANT No. 23.—INDIA OFFICE AND HIGH COMMISSIONER'S ESTABLISHMENT CHARGES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "25—GENERAL ADMINISTRATION".			
A.—India Office Expenses:			
Contribution to His Majesty's Treasury	13,60,000	13,60,000	..
B.—High Commissioner's Establishment:			
B. 1.—Salaries—General and Public Department			
Non-voted O. 1,63,000 } M. —27,000 }	1,36,000	1,35,432	—568
Col. 1.—Mainly due to abolition of post of Secretary, Public Department.			
Voted O. 3,58,000 } R. —8,000 }	3,50,000	3,47,134	—2,866
B. 2.—Salaries—Accounts Department			
Non-voted O. 1,60,000 } M. —1,000 }	1,59,000	1,58,754	—246
Voted O. 3,60,000 } R. 9,000 }	3,51,000	3,50,043	—957
C.—High Commissioner's Office Expenses:			
C. 1.—Postage and Telegrams to India			
O. 21,000 } R. —4,000 }	17,000	16,613	—387
Col. 1.—Saving mainly in provision for postage charges due to introduction of a new system of payments on account subject to adjustment after the termination of the year.			
C. 2.—National Health Insurance			
Non-voted O. 10,000 } M. 1,000 }	11,000	9,933	—1,067
Col. 4.—Anticipated increase in expenditure did not materialise.			
C. 3.—Office Contingencies			
Non-voted	6,000	4,571	—1,429
Col. 4.—Saving mainly due to less travelling expenses than anticipated.			
Voted O. 2,11,000 } R. —9,000 }	2,02,000	2,00,862	—1,138
D.—Education Department:			
D. 1.—Salaries			
Non-voted	3,000	2,973	—27
Voted O. 92,000 } R. —1,000 }	91,000	90,162	—838
D. 2.—Other Expenses			
O. 23,000 } R. 2,000 }	25,000	24,480	—520

GRANT NO. 23.—INDIA OFFICE AND HIGH COMMISSIONER'S ESTABLISHMENT 93
CHARGES.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
E.—Colonial Departmental Charges for issue of Leave Pay, etc.				
	O. 6,000 }	7,000	7,238	+238
	R. 1,000 }			
<i>Col. 1.</i> —Variable charges, depending on the disbursements through colonial treasuries.				
F.—Store Department :				
F. 1.—Salaries				
<i>Non-voted</i>	O. 5,29,000 }	5,11,000	5,09,440	—1,560
	M. —18,000 }			
<i>Voted</i>	O. 6,22,000 }	6,07,000	6,06,320	—6,80
	R. —15,000 }			
F. 2.—Wages of Artificers, Labourers, etc.				
		1,82,000	1,79,307	—2,693
F. 3.—Professional Inspection of Stores				
	O. 3,42,000 }	3,38,000	3,28,947	—9,053
	R. —4,000 }			
F. 4.—Office Contingencies, etc.				
<i>Non-voted</i>	O. 19,000 }	14,000	13,388	—612
	M. —5,000 }			
<i>Col. 1.</i> —Mainly decrease in travelling expenses.				
<i>Voted</i>	O. 1,57,000 }	1,51,000	1,50,044	—956
	R. —6,000 }			
G.—Trade Department :				
G. 1.—Salaries				
<i>Non-voted</i>	O. 50,000 }	64,000	63,760	—240
	M. 14,000 }			
<i>Col. 1.</i> —Mainly for pay of an officer under training as Trade Commissioner, Alexandria.				
<i>Voted</i>	O. 67,000 }	69,000	68,000	—1,000
	R. 2,000 }			
G. 2.—Other Expenses				
<i>Non-voted</i>		2,000	3,293	+1,293
<i>Col. 4.</i> —Mainly extra travelling allowances of the Trade Commissioner in respect of Continental tour. Final excess due to insufficient allowance for unforeseen payments on this and other accounts in March, 1939.				
<i>Voted</i>	O. 62,000 }	61,000	61,408	+408
	R. —1,000 }			
G. 3.—Trade Commissioner in Europe				
<i>Non-voted</i>		35,000	31,813	—3,187
<i>Col. 4.</i> —Reduction in exchange relief allowances of the Trade Commissioner, Hamburg.				
<i>Voted</i>	O. 92,000 }	90,000	83,362	—6,638
	R. —2,000 }			
<i>Col. 4.</i> —In provision for Hamburg office, due chiefly to non-utilisation of provision for publicity.				

94 GRANT NO. 23.—INDIA OFFICE AND HIGH COMMISSIONER'S ESTABLISHMENT CHARGES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
G. 4.—Trade Commissioner in New York			
Non-voted O. 41,000 }	42,000	42,973	+973
M. 1,000 }			
Col. 4.—Salary instalment for March, 1939, unexpectedly drawn in that month, partly offset by saving in travelling expenses.			
Voted O. 35,000 }	28,000	26,000	—2,000
R. —7,000 }			
Col. 1.—Savings in sanctioned provisions for publicity, contingencies and travelling.			
Col. 4.—The saving on account of the first two items exceeded anticipations.			
H.—Deduct—Recoveries:			
H. 1.—Surcharges on Stores supplied to Commercial Departments of the Central Government			
O. —34,000 }	—32,000	—32,160	—160
R. 2,000 }			
H. 2.—Surcharges on Stores supplied to Provincial Governments and Burma			
O. —98,000 }	—1,09,000	—98,414	+10,586
R. —11,000 }			
Col. 4.—Due to provision for recovery of departmental expenses on certain stores for Government of Madras at a higher rate than was properly leviable.			
H. 3.—Provincial Governments' share of the cost of the High Commissioner's Establishment for issue of leave salaries, pensions, etc.			
O. —4,16,000 }	—4,13,000	—4,04,750	+8,250
R. 3,000 }			
Col. 4.—Allowance made in the final grant for increase in disbursements on behalf of Provincial Governments proved excessive.			
H. 4.—Provincial Governments' share of the cost of the High Commissioner's Education Department			
O. —2,03,000 }	—1,83,000	—1,83,400	—400
R. 20,000 }			
H. 5.—Inspection Charges on Stores supplied on contracts placed in India			
O. —1,20,000 }	—1,50,000	—1,49,200	+800
R. —30,000 }			
Col. 1.—More inspection demands than anticipated.			
H. 6.—Surcharges connected with the Examination of and Advice on Tenders			
O. —1,000 }	—2,000	—1,973	+27
R. —1,000 }			
Col. 1.—Fluctuating recoveries, based on volume of work performed.			

GRANT NO. 23.—INDIA OFFICE AND HIGH COMMISSIONER'S ESTABLISHMENT 95
CHARGES.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Savings—
1			2	3	4
			Rs.	Rs.	Rs.
I.—Loss or Gain by Exchange					
Non-voted	M.	15,000	15,000	14,046	—954
Voted	R.	11,000	11,000	11,973	+973
Surrenders or withdrawals within Grant					
Gross	R.	50,000	50,000	..	—50,000
Deductions	R.	17,000	17,000	..	—17,000
			23,58,000	23,50,376	—7,624
			26,30,000	25,51,893	—78,107
Totals	{ Non-voted		—8,72,000	—8,69,897	+2,103
	{ Voted	{ Gross	17,58,000	168,1,996	—76,004
		{ Deductions Net			

NOTES.

1. *H. Deduct—Recoveries.*—The recoveries under this heading are in all cases governed by variable factors and therefore cannot be estimated with precision.

2. Smaller expenditure contributed to a gross saving of Rs. 78,107 in the voted section which was partially reduced by an excess of Rs. 2,103 due to short recoveries, resulting in a net saving of Rs. 76,004.

**GRANT No. 24.—PAYMENTS TO OTHER GOVERNMENTS, DEPARTMENTS,
ETC., ON ACCOUNT OF SERVICES RENDERED.**

(All Voted).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "25.—GENERAL ADMINISTRATION".			
A.—Payments to Provincial Governments on account of Administration of Agency Subjects :			
A. 1.—Madras			
O. 34,000 }	33,700	33,700	..
R. —300 }			
A. 2.—Bombay	54,000	54,000	..
A. 3.—Bengal			
O. 23,000 }	..	..	..
R. —23,000 }			
<i>Col. 1.—See note 2.</i>			
A. 4.—Sind			
O. 6,000 }	5,679	5,679	..
R. —321 }			
B.—Payment to the Crown Department on account of work done for or services rendered to the Central/Federal Govern- ment			
O. 4,000 }	3,700	3,563	—137
R. —300 }			
C.—Payments to other Departments on account of services rendered	4,000	3,862	—138
Surrenders or withdrawals within Grant			
R. 23,921	23,921	..	—23,921
Total	1,25,000	1,00,804	—24,196

NOTES.

1. Sub-head A. 3, is mainly responsible for the saving in the voted section of the grant. The percentage of the saving is 19·4 against the saving of 5·8 in the previous year.

2. *Sub-head A. 3.*—The entire provision under the sub-head was surrendered, as it proved unnecessary owing to the revision of the arrangement with the Government of Bengal after the budget had been framed. Part of the payment was merged in a larger payment made to the Provincial Government from the Salt Demand on account of the combined Salt and Excise establishments.

GRANT No. 25.—AUDIT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "26.—AUDIT".			
A.—Auditor General :			
A. 1.—Pay of Auditor General			
O. 60,000 }	60,161	60,161	..
M. 161 }			
A. 2.—Pay of Establishments			
O. 3,21,000 }	3,12,460	3,12,376	—84
R. —8,540 }			
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 5,000 }	5,600	4,908	—692
M. 600 }			
Col. 4.—Due mainly to the cancellation of the Auditor General's tour to Shillong for reasons of economy.			
Voted O. 19,000 }	18,000	17,877	—123
R. —1,000 }			
A. 4.—Contingencies			
O. 10,000 }	9,567	9,492	—75
R. —433 }			
B.—Officers of the Indian Audit Department :			
B. 1.—Pay of Officers			
Non-voted O. 9,48,200 }	9,64,400	9,72,421	+8,021
M. 16,200 }			
Voted O. 14,37,500 }	14,15,800	14,15,723	—77
R. —21,700 }			
B. 2.—Allowances, Honoraria, etc.			
Non-voted O. 16,000 }	21,425	19,593	—1,832
M. 5,425 }			
Col. 1.—In the Railway Department (Rs. 2,000) and the Civil Department (Rs. 3,425) due mainly to more expenditure on house rent allowance and cost of passages. Col. 4.—Due mainly to the cost of passage of an officer being met in April 1939, instead of in March as anticipated.			
Voted O. 54,400 }	47,258	48,282	+1,024
R. —7,142 }			
Col. 4.—Net result of petty savings and excesses in Civil, Railways, and Posts and Telegraphs Audit offices.			
B. 3.—Grants-in-aid, Contributions, etc.			
O. 900 }	1,932	1,932	..
R. 1,032 }			
Col. 1.—Provision for contributions payable to the Railway Department in respect of an officer who did not revert to the Railway Department as originally anticipated.			
B. 4.—Deduct—Amount recovered from other Governments, Departments, etc.			
Non-voted O. —6,900 }	—10,425	—10,443	—18
M. —3,525 }			
Col. 1.—Mainly due to the decision, subsequent to the preparation of the budget estimates to recover from Provincial Governments the cost of maintaining the accounts of charitable endowment funds.			
Voted O. —84,200 }	—89,558	—89,411	+147
R. —5,358 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Account and Audit Offices :			
C. 1.—Pay of Establishments.			
O. 1,27,77,500 }	1,25,11,730	1,25,10,415	—1,315
R. —2,65,770 }			
<i>Col. 1.—Chiefly (i) in the Civil Department (Rs. 1,80,000) and (ii) in the Posts and Telegraphs Department (Rs. 71,500) mainly due to the suspension of inspections and other measures of economy.</i>			
C. 2.—Allowances, Honoraria, etc.			
Non-voted O. 34,300 }	22,724	21,518	—1,206
M. —11,576 }			
<i>Col. 1.—Mainly due to stoppage of inspections and other measures of economy. Col. 4.—Petty savings in several provinces.</i>			
Voted O. 4,97,500 }	4,41,411	4,39,420	—1,991
R. —56,089 }			
<i>Col. 1.—See Non-voted.</i>			
C. 3.—Contingencies			
O. 6,80,400 }	5,92,950	5,88,125	—4,825
R. —87,450 }			
<i>Col. 1.—Mainly due to curtailment of expenditure in pursuance of economy orders.</i>			
C. 4.—Deduct—Amount recovered from Postal Insurance Fund			
O. —16,29,600 }	—16,21,500	—16,16,144	+5,356
R. 8,100 }			
D.—Establishment Charges paid to other Governments, Departments, etc.			
O. 1,600 }	3,076	3,101	+25
R. 1,476 }			
<i>Col. 1.—Provision for contributions payable to the Railway Department in respect of certain men who it was expected, would revert to the Railway Department in the previous year.</i>			
E.—Deduct—Establishment Charges recovered from other Governments, Departments, etc.			
Non-voted O. —3,42,600 }	—3,91,955	—3,92,965	—1,010
M. —49,355 }			
<i>Col. 1.—Larger recovery mainly from the Railway Department (Rs. 45,000) due to more expenditure on leave salaries than anticipated.</i>			
Voted O. —49,26,400 }	—48,02,954	—47,96,603	+6,351
R. 1,23,446 }			
<i>Col. 1.—Mainly due to smaller recoveries consequent on reduced expenditure as a result of economy orders, in the Posts and Telegraphs Department (Rs. 1,10,450) and the Railway Department (Rs. 16,000).</i>			
F.—Lump Sum Reserves for Temporary Establishments			
O. 25,000 }	..	..	..
R. —25,000 }			
<i>Col. 1.—Rs. 8,543 surrendered to Government and the balance distributed among various circles.</i>			
G.—Works			
O. 2,07,400 }	96,144	97,301	+1,157
R. —1,11,256 }			
<i>Col. 1.—Mainly due to postponement of certain residential building works in the Punjab in pursuance of economy orders. Col. 4.—Due mainly to wrong estimating in the United Provinces.</i>			

Major Head and Sub-head.

	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

H.—Charges in England :

H. 1.—Secretary of State for India :

H. 1 (1).—Auditor of Indian Accounts and Establishment

Non-voted	O.	2,14,000	}	2,08,000	2,00,090	—7,910
	M.	—6,000				

Col. 4.—Payments due on 31st March fell into the following year.

Voted		5,000	4,453	—547
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H. 1 (2).—Deduct—Contribution by the Government of Burma

—14,000	—13,333	+667
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H. 2.—High Commissioner for India :

H. 2 (1).—Leave and Deputation Salaries

Non-voted	O.	60,000	}	55,000	52,763	—2,237
	M.	—5,000				

Voted	O.	5,000	}	24,000	23,256	—744
	R.	19,000				

Col. 1.—See paragraph 29 of the Audit Report. More leave cases than allowed for.

H. 2 (2).—Sterling Overseas Pay

O.	4,000	}	1,000	2,133	+1,133
M.	—3,000				

Col. 1.—Over estimate of the rate of overseas pay of an officer. Col. 4.—Payments erroneously provided for under H. 2 (1)—Non-voted.

H. 2 (4).—Miscellaneous.

O.	3,000	}	1,000	553	—447
R.	—2,000				

Col. 1.—Due to postponement of expenditure and to certain items provided for under this head being debited to another grant.

H. 2 (5).—Stores for India.	..	9	+9
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I.—Loss or Gain by Exchange

Non-voted	..	1,535	+1,535
Voted	..	161	+161

Surrenders or withdrawals within Grant

Gross	R.	5,64,872	5,64,872	..	—5,64,872
Deductions	R.	—1,26,188	—1,26,188	..	+1,26,188

Totals	{	Non-voted	Gross	13,38,310	13,35,122	—3,188
			Deductions	—4,16,380	—4,16,741	—361
			Net	9,21,930	9,18,381	—3,549
	{	Voted	Gross	1,60,45,200	1,54,72,476	—5,72,724
			Deductions	—66,40,200	—65,02,158	+1,38,042
			Net	94,05,000	89,70,318	—4,34,682

NOTES.

1. The following table gives a summary of the Appropriation Account of this Grant :—

<i>Non-Voted.</i>			<i>Voted.</i>		
Original Appropriation.	Final Appropriation.	Expenditure.	Original Appropriation.	Final Appropriation (after surrender to the Finance Department).	Expenditure.
<i>Civil Department.</i>					
9,78,000	9,21,930	9,18,381	94,05,000	89,66,316	89,70,318
<i>Posts and Telegraphs Department.</i>					
79,000	83,270	83,286	25,41,800	24,31,350	24,32,290
<i>Railway Department.</i>					
2,63,000	3,08,000	3,08,916	14,37,000	14,21,000	14,18,694

2. The variations compare as follows with those in 1937-38 :—

	<i>Non-voted.</i>		<i>Voted.</i>	
	1937-38. Amount. Rs.	Percentage.	1938-39. Amount. Rs.	Percentage.
<i>Civil Department.</i>	—40,781	—4.17	—3,549	—0.38
<i>Posts and Telegraphs Department.</i>	—19,229	—20.71	+16	+0.01
<i>Railway Department.</i>	—3,357	—1.13	+916	+0.29
<i>Total</i>	—63,367	—4.53	—2,617	—0.19

	<i>Voted.</i>		<i>Voted.</i>	
	1937-38. Amount. Rs.	Percentage.	1938-39. Amount. Rs.	Percentage.
<i>Civil Department.</i>	—34,622	—0.38	+4,002	+0.04
<i>Posts and Telegraphs Department.</i>	+31,482	+1.25	+940	+0.04
<i>Railway Department.</i>	—941	—0.07	—2,306	—0.16
<i>Total</i>	—4,081	—0.03	+2,636	+0.02

3. In the voted section, the saving due to smaller expenditure was Rs. 5,72,724, but this was reduced to Rs. 4,34,682, as the recoveries were less by Rs. 1,38,042.

GRANT No. 26.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEAD "27.—ADMINISTRATION OF JUSTICE".

A.—Federal Court :

A. 1.—Pay of Officers	O. 2,22,000 } M. —37,036 }	1,84,964	1,84,964	..
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Col. 1.—Mainly leave of officers outside India.

A. 2.—Pay of Establishments	O. 32,000 } M. —5,305 }	26,695	26,694	—1
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Col. 1.—Certain posts remained unfilled as a measure of economy.

A. 3.—Allowances, Honoraria, etc.	O. 400 } M. 2,245 }	2,645	2,571	—74
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Col. 1.—To meet transfer travelling allowance and increased allowance due to amendment of travelling allowance rules of the Honourable Judges in connection with the long vacation of the Court.

A. 4.—Contingencies	O. 12,600 } M. 1,150 }	13,750	12,771	—979
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Col. 1.—Purchase of books urgently required in connection with the disposal of cases.

B.—Law Officers :

B. 1.—Pay of Officers		36,000	36,000	..
B. 2.—Pay of Establishments		3,000	3,000	..
B. 3.—Other Charges				
Non-voted	O. 2,000 } M. —1,000 }	1,000	966	—34

Col. 1.—The original provision, which was of an arbitrary nature in the absence of any past actuals, proved excessive.

Voted	O. 1,000 } R. —400 }	600	496	—104
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B. 4.—Amount paid to Provincial Governments for services rendered to the Government of India by certain Law Officers

	O. 76,000 } R. 1,170 }	77,170	65,348	—11,822
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Col. 4.—Mainly in Bengal. As there was some delay in the settlement of the charges on account of fees for counsel, and contingent expenses incurred by Legal Remembrancer, Bengal, on behalf of the Government of India, during 1937-38, those charges could not be debited to the accounts for 1938-39.

B. 5.—Solicitors to the Government of India at Bombay and Calcutta :

B. 5 (1).—Pay of Officers	O. 24,000 } R. —400 }	23,600	23,529	—71
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B. 5 (2).—Pay of Establishments	O. 2,000 } R. —100 }	1,900	1,879	—21
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Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Charges in England :			
C. 1.—Secretary of State for India :			
C. 1 (1).—Miscellaneous			
O. 10,000 }	9,000	8,653	—347
M. —1,000 }			
Col. 1.—Saving due to a post unfilled.			
C. 2.—High Commissioner for India :			
C. 2 (1).—Leave and Deputation Salaries and Sterling Overseas Pay			
Non-voted O. 20,000 }	54,911	53,927	—984
M. 34,911 }			
Col. 1.—See paragraph 29 of the Audit Report. Provision for leave salaries proved inadequate.			
Voted O. 6,000 }	2,000	1,764	—236
R. —4,000 }			
Col. 1.—See paragraph 29 of the Audit Report. Leave salary expenditure fluctuates considerably.			
D.—Loss or Gain by Exchange			
Non-voted M. 332	332	444	+112
Voted R. 8	8	12	+4
Surrenders or withdrawals within Grant			
R. 3,722	3,722	..	—3,722
Totals { Non-voted			
	3,20,297	3,26,990	—2,307
{ Voted			
	1,12,000	96,028	—15,972

NOTES.

1. The saving in the voted section of the grant which works out to 14.26 per cent. of the total grant as against 31.7 in the previous year occurred mainly under the sub-heads B. 4. and C. 2 (1).

2. The total expenditure amounted to Rs. 3,26,990 (non-voted) and Rs. 96,028 (voted) during this year as against Rs. 1,83,995 (non-voted) and Rs. 36,188 (voted) during 1937-38. The increase under non-voted is attributable to the charges of the Federal Court for the full year as against those for a few months in 1937-38. The increase under voted is mainly on account of the two-thirds of the cost of the special counsel employed in the Gariahat Excise conspiracy case reimbursed to the Government of Bengal (sub-head B. 4).

GRANT No. 27.—POLICE.

Major Head and Sub-head.

Final
Appropriation.Actual
ExpenditureExcess +
Saving —.

1

2

3

4

Rs.

Rs.

Rs.

MAJOR HEAD "29.—POLICE".

B.—Lump Sum Charges paid to Provincial Governments:

B. 1.—Madras

O.	8,000 }			
R.	—200 }	7,800	7,800	..

B. 2.—Bombay

O.	64,000 }			
R.	—1,315 }	62,685	62,692	+7

B. 3.—Bengal

71,000 70,738 —262

B. 4.—Punjab

15,000 15,292 +292

B. 6.—Sind

O.	7,400 }			
R.	—1,130 }	6,270	6,637	+367

Col. 1.—Mainly due to economy measures.

C.—Other Expenditure

Non-voted

.. —22 —22

Voted

O.	2,000 }			
R.	2,370 }	4,370	3,655	—715

Col. 1.—Mainly unforeseen expenditure on (i) the cost of deputation of an officer to England to study the methods of manufacture of tear gas weapons (Rs. 1,550) and (ii) the cost of purchase of 50 tear gas lachrymatory grenades from England (Rs. 630) for comparative tests at Phillaur. Col. 4.—Non-utilisation of the provision made for the purchase of lachrymatory grenades due to inability of the War Office to supply.

E.—Deduct—Establishment and other charges recovered from other Governments, Departments, etc. —12,400 —12,561 —161

F.—Charges in England:

F. 1.—Secretary of State for India:

F. 1 (1).—Miscellaneous 3,000 2,289 —711

F. 2.—High Commissioner for India:

F. 2 (1).—Leave and Deputation Salaries and Sterling Overseas Pay

Non-voted	O.	45,000 }			
	M.	—24,000 }	21,000	20,891	—109

Col. 1.—See paragraph 29 of the Audit Report. Fewer officers on leave than anticipated.

Voted	O.	8,000 }			
	R.	—8,000 }	..	97	+97

Col. 1.— See paragraph 29 of the Audit Report. No officers on leave.

G.—Loss or Gain by Exchange

Non-voted	M.	215	215	196	—19
Voted	R.	25	25	12	—13

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Surrenders or withdrawals within Grant				
	R. 8,250	8,250	..	—8,250
Totals	<i>Non-voted</i>	21,215	21,065	—150
	Voted	Gross 1,78,400	1,69,212	—9,188
		Deductions —12,400	—12,561	—161
		Net 1,66,000	1,56,651	—9,349

NOTES.

1. The original non-voted appropriation (Rs. 45,000) in this grant was reduced by a surrender of Rs. 23,785 mainly from sub-head F. 2 (1). The surrender represents 52·9 per cent. of the original appropriation. In 1937-38, the original provision of Rs. 1,06,000 under this sub-head was subsequently reduced by Rs. 78,000.

2. The final voted saving of Rs. 9,349 is composed of Rs. 9,188 due to less expenditure and Rs. 161 due to larger recoveries.

GRANT No. 28.—PORTS AND PILOTAGE.

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See also Commercial Appendix.
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Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEAD "30.—PORTS AND PILOTAGE."

A.—Bengal Pilot Service :

A. 1.—Pay and Allowances of Officers and Men Afloat :

A. 1 (1).—Pay of Officers			
Non-voted O. 48,100 }	47,708	47,707	—1
M. —392 }			
Voted. O. 57,200 }	58,350	58,356	+6
R. 1,150 }			
A. 1 (2).—Pay of Establishments			
O. 57,400 }	56,600	57,815	+1,215
R. —800 }			

Col. 4.—Leave and arrear pay drawn at the end of the year not taken into account. This was due to more expenditure having been incurred by a Wireless Division without information to the Principal Officer.

A. 1 (3).—Contingencies

O. 26,000 }	25,370	25,395	+25
R. —630 }			

A. 2.—Victualling Allowances of Officers and Men Afloat

Non-voted O. 1,200 }	1,226	1,226	..
M. 26 }			
Voted. O. 23,000 }	23,400	22,937	—463
R. 400 }			

A. 3.—Purchase of stores :

A. 3 (1).—Marine Stores			
O. 40,000 }	38,000	37,888	—112
R. —2,000 }			

A. 3 (2).—Coal			
O. 49,000 }	61,300	61,485	+185
R. 12,300 }			

Col. 1.—Increased price of coal.

A. 4.—Repairs and maintenance :

A. 4 (1).—Repairs and outfit of ships			
O. 73,500 }	68,700	67,712	—988
R. —4,800 }			

A. 5.—Pilotage and Pilot Establishments :

A. 5 (1).—Pay of Officers			
Non-voted O. 3,50,300 }	3,29,500	3,29,999	+499
M. —20,800 }			
Voted O. 2,56,100 }	2,63,300	2,62,98	—313
R. 7,200 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Bengal Pilot Service— <i>concl'd.</i>			
A. 5.—Pilotage and Pilot Establishments— <i>concl'd.</i>			
A. 5 (2).—Allowances, Honoraria, etc.			
Non-voted O. 16,900 } M. —950 }	15,950	13,593	—2,357
Col. 4.—Due to passages not taken by an officer proceeding on leave in March 1939.			
Voted O. 11,500 } R. 4,500 }	16,000	15,239	—761
Col. 1.—Unforecasted passage.			
A. 5 (3).—Contingencies			
Non-voted O. 7,000 } M. —629 }	9,380	6,360	—20
Voted O. 15,300 } R. 1,380 }	16,680	16,680	..
A. 6.—Charges in England—High Commissioner for India :			
A. 6 (1).—Leave and Deputation salaries and sterling overseas pay			
Non-voted O. 1,68,000 } M. —10,000 }	1,58,000	1,57,725	—275
Voted O. 62,000 } R. 5,597 }	67,597	69,992	+2,395
Col. 4.—Due to some unanticipated payments made by the High Commissioner for India.			
B.—Direction (Headquarters Establishments) :			
B. 1.—Pay of Officers			
Non-voted O. 47,200 } M. 688 }	47,888	46,791	—1,097
Voted O. 3,200 } R. 280 }	3,480	3,539	+59
B. 2.—Pay of Establishments			
O. 700 } R. 8 }	708	650	—53
B. 3.—Allowances, Honoraria, etc.			
Non-voted O. 4,200 } M. 1,094 }	5,294	5,289	—5
Col. 1.—Cost of unanticipated passages.			
Voted O. 1,100 } R. —543 }	557	556	—1
B. 4.—Contingencies			
O. 1,000 } R. 100 }	1,100	1,095	—5
B. 5.—Grants-in-aid, Contributions, etc.			
O. 600 } R. —600 }	..	..	..
C.—Ports Establishments—Principal Officers and their Establishments :			
C. 1.—Madras District :			
C. 1 (1).—Pay of Officers			
O. 21,200 } M. 40 }	21,240	21,240	..

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Ports Establishments—Principal Officers and their Establishments—<i>contd.</i>			
C. 1.—Madras District—<i>concl'd.</i>			
C. 1 (2) Allowances, Honoraria, etc.			
Non-voted	2,500	2,076	—424
Voted	..	11	+11
C. 1 (3)—Contingencies			
O. 300 }	70	43	—27
R. —230 }			
C. 1 (4).—Grants-in-aid, contributions, etc.	..	438	+438
Col. 4.—Adjustment of contribution towards passage of the Principal Officer. Sanction for provision of funds not applied for through oversight.			
C. 1 (5).—Establishment charges paid to other Governments. Depart- ments, etc.			
O. 7,500 }	8,030	8,029	—1
R. 530 }			
C. 1 (6).—Deduct—Half-share recovered from local Government	—13,700	—14,237	—5 7
C. 1 (7).—Deduct—Amount recovered for Light house work	—6,000	—6,176	—176
C. 2.—Bombay District :			
C. 2 (1).—Pay of Officers			
Non-voted O. 35,600 }	37,241	37,242	+1
M. 1,641 }			
Voted O. 5,700 }	5,400	5,400	..
R. —300 }			
C. 2 (2).—Pay of Establishments			
O. 16,500 }	16,768	16,767	—1
R. 268 }			
C. 2 (3).—Grants-in-aid, Contributions, etc.			
M. 2,029	2,029	2,028	—1
Col. 1.—Due to the omission of provision for passage contribution of officers.			
C. 2 (4).—Allowances, Honoraria, etc.			
Non-voted O. 7,600 }	3,916	4,478	+562
M. —3,684 }			
Col. 1.—Mainly due to non-withdrawal of certain allowances and to less travelling. Col 4.—Cost of passage not provided for.			
Voted O. 1,700 }	2,379	1,915	—464
R. 679 }			
Col. 4.—Provision for fees to Public Prosecutor made under this head instead of under C. 2 (5).			
C. 2 (5).—Contingencies			
O. 6,500 }	3,871	4,386	+515
R. —2,629 }			
Col. 1.—Due to economy. Col. 4.—Want of provision for fees to Public Prosecutor. See remark against C. 2 (4) voted, Col. 4.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Ports Establishments—Principal Officers and their Establishments— <i>contd.</i>			
C. 2.—Bombay District— <i>concl'd.</i>			
C. 2 (6).—Establishment charges paid to other Governments, Departments, etc.			
O. 3,200 }	3,180	3,180	..
R. —20 }			
C. 3.—Karachi District :			
C. 3 (1).—Pay of Officers			
O. 21,600 }	24,612	23,611	—1,001
M. 3,012 }			
Col. 1.—Due to Principal Officer proceeding on leave in March 1939 and drawal of pay for February 1938 in April 1938. Col. 4.—Advance of pay taken by the Principal Officer not debited to this head.			
C. 3 (2).—Pay of Establishments			
O. 9,300 }	9,320	9,311	—1
R. 20 }			
C. 3 (3).—Allowances, Honoraria, etc.			
Non-voted O. 4,200 }	7,403	6,952	—451
M. 3,203 }			
Col. 1.—Mainly due to payment of travelling allowance to the Principal Officer on transfer from Calcutta to Karachi.			
Voted O. 300 }	459	458	—1
R. 159 }			
C. 3 (4).—Contingencies			
O. 4,000 }	4,817	5,751	+934
R. 817 }			
Col. 4.—Mainly due to increased expenditure on Motor Launch "Bally".			
C. 3 (5).—Grants-in-aid, Contributions, etc.			
M. 3,920 }	3,920	3,920	..
Col. 1.—Due to cost of passages which owing to the creation of a civil branch of the Royal Indian Navy had to be borne by the Ports and Pilotage budget.			
C. 3 (6).—Deduct—Amount recovered for Lighthouse work			
Non-voted O. —2,000 }	—1,800	—1,800	—
M. 200 }			
Voted	—1,400	—1,400	..
C. 3 (7).—Deduct—Amount recovered from Provincial Governments on account of work undertaken under the Inland Steam Vessels Act			
Non-voted	—800	—820	—20
Voted	—200	—180	+20
C. 4.—Calcutta District :			
C. 4 (1).—Pay of officers			
Non-voted O. 39,100 }	38,909	38,909	..
M. —191 }			
Voted	5,400	5,400	..
C. 4 (2).—Pay of Establishments			
O. 28,800 }	29,135	29,147	+12
R. 335 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Ports Establishments—Principal Officers and their Establishments—concl'd.			
C. 4.—Calcutta District—concl'd.			
C. 4 (3).—Grants-in-aid, Contributions, etc.			
Non-voted M.	1,032	1,032	1,032
Col. 1.—Due to final adjustment of the passage accounts of Royal Indian Navy Officers transferred to the Civil Department.			
Voted O. 400	360	360	..
R. —40			
C. 4 (4).—Other Charges			
Non-voted O. 8,400	2,950	2,947	—3
M. —5,450			
Col. 1.—Non-drawal of house allowance by an officer, and abolition of compensatory local allowances.			
Voted O. 23,700	17,680	17,594	—86
R. —6,020			
Col. 1.—Mainly due to provision of office accommodation in a Government building.			
C. 4 (5).—Deduct—Amount recovered for Lighthouse work			
Non-voted	—1,500	—1,500	..
Voted	—1,000	—1,000	..
C. 5.—Chittagong (Sub-district):			
C. 5 (1).—Pay of Officers			
O. 18,200	15,467	19,171	+3,704
M. —2,733			
Col. 1.—Due to the post of the Nautical Surveyor having been held by a Lieutenant-Commander instead of a Senior Commander. Col. 4.—Due to the unforeseen drawal of advance leave salary by the Nautical Surveyor late in the year.			
C. 5 (2).—Pay of Establishments			
O. 4,900	4,656	4,655	—1
R. —244			
C. 5 (3).—Allowances, Honoraria, etc.			
O. 200	1,244	1,244	..
M. 1,044			
Col. 1.—On account of travelling allowance of the Nautical Surveyor on transfer.			
C. 5 (4).—Contingencies			
O. 1,600	1,440	1,416	—24
R. —160			
C. 5 (5).—Grants-in-aid, Contributions, etc.			
	..	573	+573
Col. 4.—Passage Contribution of the Nautical Surveyor adjusted towards the close of the year.			
C. 5 (6).—Deduct—Amount recovered for Lighthouse work			
	—600	—600	—
C. 5 (7).—Deduct—Amount recovered from Provincial Government			
	—600	—504	+96

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs
D.—Ports Establishments—Shipping Offices :			
D. 1.—Bombay District :			
D. 1 (1).—Pay of Officers	24,000	24,000	..
D. 1 (2).—Pay of Establishments			
O. 24,100 }	24,400	24,393	—7
R. 300 }			
D. 1 (3).—Allowances, Honoraria, etc.			
O. 13,400 }	13,020	13,007	—13
R. —380 }			
D. 1 (4).—Contingencies			
O. 3,800 }	5,140	4,959	—181
R. 1,340 }			
<i>Col. 1.</i> —Fees payable to the Chemical Analyser for analysing samples not anticipated.			
D. 2.—Calcutta District :			
D. 2 (1).—Pay of Officers			
O. 27,000 }	27,009	27,692	+683
R. 9 }			
<i>Col. 4.</i> —Mainly due to unforeseen adjustment of leave salary of an officer in March 1939.			
D. 2 (2).—Pay of Establishments			
O. 34,600 }	34,274	34,397	+123
R. —326 }			
D. 2 (3).—Other Charges			
O. 32,800 }	26,500	25,872	—628
R. —6,300 }			
<i>Col. 1.</i> —Same as under C. 4 (4) voted—Col. 1.			
E.—Ports Establishments—Ship Survey Department :			
E. 1.—Bombay District :			
E. 1 (1).—Pay of Officers			
Non-voted O. 59,800 }	55,052	55,052	..
M. —4,748 }			
<i>Col. 1.</i> —Due to the post of the Principal Engineer and Ship Surveyor having been vacant for about five months.			
Voted O. 11,900 }	11,921	11,921	..
R. 21 }			
E. 1 (2).—Pay of Establishments			
O. 8,200 }	7,649	7,607	—42
R. —551 }			
E. 1 (3).—Allowances, Honoraria, etc.			
Non-voted O. 21,900 }	15,351	15,498	+147
M. —6,549 }			
<i>Col. 1.</i> —See E. 1 (1) Non-voted.			
Voted O. 4,800 }	5,905	5,903	—2
R. 1,105 }			
<i>Col. 1.</i> —Cost of passage not provided for.			
E. 1 (4).—Contingencies			
O. 3,600 }	1,778	1,682	—96
R. —1,822 }			
<i>Col. 1.</i> —Non-payment of rent, rates and taxes.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

E.—Ports Establishments—Ship Survey Department—*contd.*E. 1.—Bombay District—*conold.*E. 1 (5).—*Grants-in-aid, Contributions, etc.*

O.	600	813	813	..
M.	213			

E. 1 (6).—*Deduct*—Amount recovered from Provincial Government
Non-voted

—2,600	—678	+1,922
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Col. 4.—Due to the adjustment of excess recoveries made in previous year.

Voted	—300	—127	+173
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Col. 4.—See non-voted.

E. 2.—Madras District :

E. 2 (1).—*Pay of Officers*

O.	13,800	14,765	14,765	..
M.	965			

E. 2 (2).—Allowances, Honoraria, etc.

Non-voted	O.	3,200	7,700	4,625	—3,075
	M.	4,500			

Col. 1.—Cost of passage of the Engineer and Ship Surveyor and increased travelling allowance. Col. 4.—Adjustment of recovery of contribution towards passage of the Engineer on his permanent transfer to the Mercantile Marine Department from the Military Department, by reduction of expenditure.

Voted	..	22	+22
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E. 3.—Calcutta District :

E. 3 (1).—*Pay of Officers*

Non-voted	O.	72,000	72,130	72,125	—5
	M.	130			

Voted	12,300	12,300	..
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E. 3 (2).—*Pay of Establishments*

5,700	5,595	—105
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E. 3 (3).—Allowances, Honoraria, etc.

Non-voted	O.	31,100	28,440	23,965	—4,475
	M.	—2,660			

Col. 4.—Less travelling allowance, overtime, Sunday and Holiday fees drawn than anticipated. The saving was expected to be spent during the year, but this expectation did not materialise.

Voted	O.	5,000	4,034	3,731	—303
	R.	—966			

E. 3 (4).—*Contingencies*

O.	3,800	8,101	8,001	—100
R.	4,301			

Col. 1.—Mainly installation of telephone sets and electric fittings.

E. 3 (5).—*Grants-in-aid, Contributions, etc.*

M.	2,500	2,500	2,082	—418
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Col. 1.—To meet contribution for passage not provided for in budget.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Ports Establishments—Ship Survey Department— <i>concl'd.</i>			
E. 3.—Calcutta District— <i>concl'd.</i>			
E. 3 (6).— <i>Deduct</i> —Amount recovered from Provincial Governments			
Non voted O. —60,400 }	—59,403	—57,823	+1,580
M. 997 }			
Col. 4.—Due to recovery of proportionate cost from the Provincial Government on the basis of Revised Estimates and not on actuals under orders of the Government of India.			
Voted O. —5,400 }	—5,490	—7,720	—2,230
R. —90 }			
Col. 4.—See Non-voted.			
E. 4.—Chittagong (Sub-District):			
E. 4 (1).—Establishment and other charges paid to other Governments, Departments, etc.	1,000	1,000	..
F.—Training ship :			
F. 1.—Pay of Officers			
Non-voted O. 20,300 }	20,400	20,400	..
M. 100 }			
Voted O. 63,100 }	50,925	50,925	..
R. —12,175 }			
Col. 1.—Changes in personnel.			
F. 2.—Pay of Establishments			
O. 52,200 }	50,516	50,516	..
R. —1,684 }			
F. 3.—Allowances, Honoraria, etc.			
Non-voted O. 1,200 }	1,776	1,749	—27
M. 576 }			
Voted O. 26,500 }	23,934	23,466	—468
R. —2,566 }			
F. 4.—Contingencies :			
F. 4 (1).—Boarding of Cadets			
O. 35,700 }	32,130	32,130	..
R. —3,570 }			
F. 4 (2).—Prizes, Education, Instruments and Books			
O. 7,400 }	6,260	6,268	+8
R. —1,140 }			
Col. 1.—Curtailement of expenditure as a measure of economy.			
F. 4 (3).—Recreation and Sports			
O. 3,000 }	2,700	2,695	—5
M. —300 }			
F. 4 (4).—Stores and Water			
O. 37,800 }	33,995	33,859	—136
R. —3,805 }			
F. 4 (5).—Maintenance charges (Annual Repairs and Docking)			
O. 30,800 }	53,795	51,426	—2,369
R. 22,995 }			
Col. 1.—Urgent repairs during dry docking of "Dufferin". Col. 4.—Less expenditure on repairs than anticipated.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
F.—Training ship—<i>conold.</i>			
F. 4.—Contingencies— <i>contd.</i>			
F. 4 (6).—Mooring hire			
O. 4,900 }	2,415	2,415	..
R. —2,485 }			
<i>Col. 1.</i> —Due to purchase of cables at cheaper rate.			
F. 4 (7).—Miscellaneous			
O. 18,500 }	17,350	17,176	—174
R. —1,150 }			
F. 4 (8).—Laundry			
O. 600 }	540	540	..
R. —60 }			
F. 4 (9).—Other Contingencies			
O. 1,600 }	1,440	1,575	+135
R. —160 }			
F. 5.—Grants-in-aid, Contributions, etc.			
O. 600 }	4,250	3,649	—601
M. 3,650 }			
<i>Col. 1.</i> —Due to adjustment of passage contribution of an officer transferred from the Naval Department.			
G.—Miscellaneous :			
G. 1.—Allowances, Honoraria, etc.			
O. 100 }	419	402	—17
R. 319 }			
G. 2.—Contingencies			
O. 900 }	2,210	2,066	—144
R. 1,310 }			
<i>Col. 1.</i> —More salvage and labour charges in Bombay due to frequent stress of weather.			
H.—Grants-in-aid to Vizagapatam Port :			
O. 1,00,000 }	4,90,000	4,35,854	—54,146
S. 3,90,000 }			
<i>Col. 1.</i> —Increase in deficit in the working of the Port due to unexpected decline in trade and to a decision to debit the expenditure on certain capital works to the Revenue Account.			
<i>Col. 4.</i> —This is a fluctuating item.			
I.—Charges in England :			
I. 1.—Secretary of State for India :			
I. 1 (1).—Miscellaneous			
M. 1,000 }	1,000	244	—756
<i>Col. 1.</i> —Payment of leave salary of certain Royal Indian Navy officers before their transfer to the Civil Department. <i>Col. 4.</i> —Due to the uncertainty about the dates of transfer of Royal Indian Navy officers to the Civil Department the exact amount necessary on account of leave salary could not be foreseen in time.			
I. 2.—High Commissioner for India :			
I. 2 (1).—Leave and Deputation Salaries and Sterling Overseas Pay			
Non-voted O. 24,000 }	74,000	72,343	—1,657
M. 50,000 }			
<i>Col. 1.</i> —Mainly due to transfer of Royal Indian Navy officers from Defence Department to Commerce Department.			
Voted O. 42,000 }	32,000	30,586	—1,414
R. —10,000 }			
<i>Col. 1.</i> —See paragraph 29 of the Audit Report. Final saving mainly due to erroneous provision for leave salary of an officer debitable to A. 6 (1).			
I. 2 (2).—Stores for India	1,000	250	—750
<i>Col. 4.</i> —Grant was a round contingent provision.			
I. 2 (4).—Expenditure in connection with appointment to the Indian Services	..	21	+21

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
J.—Loss or Gain by Exchange					
Non-voted	M.	1,294	1,204	1,402	+108
Voted	R.	523	523	613	+90
Surrenders or withdrawals within Grant					
Gross	R.	—90	—90	..	+90
Deductions	R.	90	90	..	—90
Totals	{ Non-voted	{ Gross	10,73,880	10,63,263	—10,617
		{ Deductions	—86,403	—83,634	+2,769
		{ Net	9,87,477	9,79,629	—7,848
	{ Voted	{ Gross	18,28,900	17,71,014	—57,886
		{ Deductions	—8,900	—10,931	—2,031
		{ Net	18,20,000	17,60,083	—59,917

NOTES.

1. The final saving of Rs. 7,848 in the non-voted section is the net result of a gross saving of Rs. 10,617 due to less expenditure and an excess of Rs. 2,769 due to smaller recoveries.

2. The total saving of Rs. 59,917 in the voted section is composed of Rs. 57,886 due to less expenditure and Rs. 2,031 due to larger recoveries.

3. A supplementary grant of Rs. 3,90,000 was obtained under sub-head H in this Demand out of which Rs. 54,146 accrued as the saving under the sub-head. This sub-head is also mainly responsible for the final voted savings of Rs. 59,917 in the total grant which works out to 3.29 per cent. as against 12.18 in 1937-38.

4. Sub-heads A. 1 (2), A. 2 voted and B. 1 non-voted furnish instances of defective provision of funds.

5. In paragraph 5 of their Report on the Accounts of 1935-36 the Public Accounts Committee recommended that larger units of appropriation both for budgeting and appropriation report purposes should be devised in a limited number of grants as an experiment to see if it would lead to more accurate estimating and to economy. One of the grants selected by the Government of India for this purpose is this grant in which larger units of appropriation have been adopted as an experimental measure with effect from the estimates for 1939-40.

6. As desired by the Public Accounts Committee in paragraph 94 of the Proceedings in their Report on the Accounts of 1937-38, a statement of receipts and expenditure under the head "Ports and Pilotage", excluding the items relating to the "Dufferin" and the Grants-in-aid to the Vizagapatam port is furnished in the following table by different circles of accounts:—

	Receipts. Expenditure.	
	Rs.	Rs.
India	25,186	1,40,279
Bengal	19,20,387	15,24,510
Bombay	1,61,112	2,41,894
Madras	11,891	30,838
Sind	17,852	45,803
Total	21,36,428	19,83,324

GRANT No. 29.—LIGHTHOUSES AND LIGHTSHIPS.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "31.—LIGHTHOUSES AND LIGHTSHIPS".			
A.—Direction (Headquarters Establishments):			
A. 1.—Pay of Officers			
O. 42,500 }	25,329	25,329	..
R. —17,171 }			
<i>Col. 1.—Due to an officer proceeding to England on leave preparatory to retirement earlier than expected.</i>			
A. 2.—Pay of Establishments			
O. 25,600 }	26,100	25,998	—102
R. 500 }			
A. 3.—Allowances, Honoraria, etc.			
O. 13,600 }	10,200	10,182	—18
R. —2,800 }			
<i>Col. 1.—Premature retirement of an officer and less touring by technical officers than anticipated.</i>			
A. 4.—Contingencies			
	5,100	5,032	—68
A. 5.—Contribution to Depreciation Fund			
	1,23,000	1,22,345	—655
A. 6.—Contributions to Additions and Replacements Reserve Fund			
O. 1,02,600 }	..	..	..
R. —1,02,600 }			
<i>Col. 1.—Due to decision to abolish the fund taken during the course of the year.</i>			
A. 7.—Cost of Accounts and Audit Staff			
	13,500	10,275	—3,225
<i>Col. 4.—Less cost of accounting and audit than anticipated.</i>			
A. 8.—Pensionary Charges			
O. 16,600 }	17,600	14,200	—3,400
R. 1,000 }			
<i>Col. 4.—The figures being worked out by the Accounts officers after the close of the year, the savings could not be surrendered. The reappropriation was made through a misapprehension.</i>			
A. 9.—Contribution by Government to Provident Funds			
O. 3,600 }	3,000	2,919	—81
R. —600 }			
A. 10.—Cost of portion of Commerce Department Establishment			
	18,300	18,300	..
A. 11.—Contribution to General Reserve Fund of Lighthouses and Lightships			
O. 82,200 }	2,07,436	2,26,342	+18,906
S. 30,000 }			
R. 95,236 }			
<i>Cols. 1 and 4.—Due to unexpected increase in receipts from light dues as a result of improvement in trade conditions and decrease in expenditure owing to the abolition of the Additions and Replacements Reserve Fund. Under the existing arrangement an amount equivalent to the excess of such receipts over the ordinary expenditure is credited to the General Reserve Fund.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
B.—Lighthouses Working Expenses :			
B. 1.—Pay of Establishments			
O. 94,800 }	93,414	92,820	—594
R. —1,386 }			
B. 2.—Allowances, Honoraria, etc.			
O. 20,400 }	19,864	19,771	—93
R. —536 }			
B. 3.—Contingencies			
O. 1,01,100 }	1,00,041	96,744	—3,297
R. —1,059 }			
B. 4.—Grants-in-aid, Contributions, etc.			
O. 9,000 }	8,700	8,700	..
R. —300 }			
B. 5.—Establishment Charges paid to other Governments, Departments, etc.			
Non-voted O. 7,400 }	7,600	7,676	+76
M. 200 }			
Voted O. 32,100 }	33,880	32,594	—1,286
R. 1,780 }			
B. 6.— <i>Deduct</i> —Establishment and other charges recovered from other Govern- ments, Departments, etc.	—11,600	—11,617	—17
C.—Lightships Working Expenses:			
C. 1.—Pay of Officers	4,100	4,029	—71
C. 2.—Pay of Establishments			
O. 50,900 }	49,002	48,856	—146
R. —1,898 }			
C. 3.—Allowances, Honoraria, etc.			
O. 6,600 }	5,678	5,959	+281
R. —922 }			
C. 4.—Contingencies			
O. 66,900 }	64,825	65,464	+639
R. —2,075 }			
C. 5.—Grants-in-aid, Contributions, etc.			
Non-voted	600	600	..
Voted	5,000	4,986	—14
C. 6.—Establishment Charges paid to other Governments, Departments, etc.			
Non-voted O. 2,000 }	1,800	1,800	..
M. —200 }			
Voted O. 51,700 }	60,905	50,182	—10,723
R. 9,205 }			
D.—Works			
R. 15,626	15,626	15,781	+155
<i>Col. 1.</i> —Urgent additions and alterations to the buildings at the Cape Monze Lighthouse in Sind.			

Col. 1.—Mainly in Bengal, due to the total contribution payable to Burma Government in respect of Superintendent, and Deputy Superintendent of Lighthouses for the years 1937-38 and 1938-39. *Col. 4.*—Mainly due to the above contribution having not been paid during the year, owing to the issue of the orders in the next financial year.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
E.—Charges in England :			
E. 1.—High Commissioner for India :			
E. 1(1).—Leave and Deputation Salaries and Sterling Overseas Pay			
O. 6,000 }	14,000	13,790	—210
R. 8,000 }			
Col. 1.—Grant based on forecast from India. The officer proceeded on retiring leave earlier than expected.			
F.—Loss or Gain by Exchange	..	112	+112
G.—Capital outlay on Lighthouses and Lightships charged to Revenue :			
G. 1.—Light houses and Lightships :			
G. 1(1).—Lighthouse Buildings other than Towers			
O. 23,000 }	7,310	7,310	..
R. —15,690 }			
Col. 1.—Due to lower rates tendered for certain contracts and non-completion of certain works for which provision was originally made.			
G. 1(2).—Lighthouse Apparatus			
O. 53,300 }	3,487	3,486	—1
R. —49,813 }			
Col. 1.—Due to abandonment of a sanctioned scheme.			
G. 1(6).—Tools, Plant and Equipments			
O. 2,000 }	2,840	2,833	—7
R. 840 }			
G. 1(8).—Deduct—Amount financed from Additions and Replacements Reserve Fund			
O. —2,100 }	..	..	..
R. 2,100 }			
Col. 1.—Due to the abolition of the Fund during the year.			
G. 1(9).—Deduct—Amount financed from Depreciation Reserve Fund			
O. —7,800 }	..	..	..
R. 7,800 }			
Col. 1.—Due to abandonment of a certain scheme.			
G. 2.—Suspense :			
G. 2(1).—Stock			
O. 69,000 }	58,828	56,851	—1,977
R. —10,172 }			
Col. 1.—Mainly in Bengal, due to less stores purchased than anticipated.			
G. 2(2).—Deduct—Value of Stores issued on Revenue Account			
O. —69,100 }	—62,310	—61,340	+970
R. 6,790 }			
G. 3.—Deduct—Amount financed from Gene- ral Reserve Fund			
O. —68,300 }	—10,155	—9,140	+1,015
R. 58,145 }			
Col. 1.—Mainly in India (Rs. 54,763) due to the savings under G. 1 (1) and G. 1 (2).			
Col. 4.—Mainly in Madras and Bengal. Represents the net result of variations under G. 2(1) and G. 2(2) in the opposite direction.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
G.—Capital outlay on Lighthouses and Lightships charged to Revenue— <i>concl'd.</i>			
G. 4.— <i>Deduct</i> —English Cost of Stores and Establishments			
O. —1,000 }	..	..	..
R. 1,000 }			
Col. 1.—Head not operated upon under the new system of accounting.			
G. 5.—Charges in England—High Commissioner for India :			
G. 5(1).—Stores for India			
O. 1,000 }	..	..	..
R. —1,000 }			
Col. 1.—Change in accounting procedure. Provision of Rs. 1,000 applied for to cover expenditure debited to the new sub-head.			
Surrenders or withdrawals within Grant			
Gross R. 75,835	75,835	..	—75,835
Deductions R. —75,835	—75,835	..	+75,835
<hr/>			
Totals { Non-voted	10,060	10,076	+76
{ Voted	Gross 10,72,900	9,91,190	—81,710
	Deductions —1,59,900	—82,097	+77,803
	Net 9,13,000	9,09,093	—3,907

NOTES.

1. In pursuance of the recommendations of the Public Accounts Committee contained in paragraph 8 of their Report on the Accounts of 1935-36, provision for capital outlay on Lighthouses and Lightships, which was hitherto made in a separate demand, has now been included in this demand.

2. A supplementary grant of Rs. 30,000 was voted by the Assembly in this Demand to meet increased expenditure under sub-head A. 11.

3. The total saving of Rs. 3,907 in the voted sections of the grant is the net result of a gross saving of Rs. 81,710 due to less expenditure and an excess of Rs. 77,803 due to smaller recoveries.

GRANT No. 30.—SURVEY OF INDIA.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "36.—SCIENTIFIC DEPARTMENTS".			
A.—Controlling and Administrative Staff :			
A. 1.—Pay of Officers			
Non-voted O. 86,900 }	91,240	91,237	—3
M. 4,340 }			
Voted O. 28,200 }	29,170	29,169	—1
R. 970 }			
A. 2.—Allowances, Honoraria, etc.			
Non-voted O. 5,500 }	4,350	4,340	--10
M. —1,150 }			
<i>Col. 1.—Lower scale of accommodation taken (Rs. 350) and non-drawal of house rent allowance by some officers (Rs. 800).</i>			
Voted O. 3,500 }	3,320	3,311	—9
R. —180 }			
B.—Headquarters Offices :			
B. 1.—Pay of Officers			
Non-voted O. 20,200 }	17,910	17,905	—5
M. —2,290 }			
Voted O. 84,400 }	82,330	82,510	+180
R. —2,070 }			
B. 2.—Pay of Establishments	5,13,600	5,12,936	--664
B. 3.—Allowances, Honoraria, etc.			
Non-voted O. 8,900 }	10,100	9,564	—536
M. 1,200 }			
Voted O. 22,700 }	23,680	24,147	+467
R. 980 }			
B. 4.—Customs duty on stores			
O. 8,700 }	4,900	3,607	—1,293
R. —3,800 }			
<i>Col. 1.—Economy under Government orders. Col. 4.—Non-receipt during the course of the year of the full quantity of stores indented for.</i>			
B. 5.—Contingencies			
O. 65,700 }	77,500	77,263	—237
R. 11,800 }			
<i>Col. 1.—Mainly increased expenditure on map sales.</i>			
C.—Mathematical Instrument Office :			
C. 1.—Pay of Officers			
O. 30,400 }	20,600	20,586	—14
R. —9,800 }			
<i>Col. 1.—Non-recruitment of the second Assistant Superintendent as a measure of economy (Rs. 7,500) and unforecasted leave ex-India (Rs. 2,300).</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Mathematical Instrument Office—concl'd.			
C. 2.—Pay of Establishments			
O. 1,76,000 }	1,78,100	1,78,012	—88
R. 2,100 }			
C. 3.—Allowances, Honoraria, etc.			
O. 3,400 }	3,730	3,729	—1
R. 330 }			
C. 4.—Customs duty on stores			
O. 5,000 }	12,300	12,939	+639
R. 7,300 }			
<i>Col. 1.</i> —Part of the stores indented for last year was received this year. <i>Col. 4.</i> —Uncertainty until the last moment as to the proportion of the stores indented for reaching India during the course of the year.			
C. 5.—Contingencies			
O. 1,00,900 }	1,21,070	1,20,946	—124
R. 20,170 }			
<i>Col. 1.</i> —Larger requisition for extra-departmental supplies (See E. 3).			
D.—Survey Parties—General:			
D. 1.—Pay of Officers			
Non-voted O. 3,30,100 }	3,40,300	3,39,432	—868
M. 10,200 }			
Voted O. 3,31,800 }	3,47,700	3,47,310	—390
R. 15,900 }			
D. 2.—Pay of Establishments			
Non-voted O. 30,000 }	29,300	29,297	—3
M. —700 }			
Voted O. 10,30,000 }	10,04,500	10,04,184	—316
R. —25,500 }			
<i>Col. 1.</i> —Curtailment of field programme under economy orders of Government.			
D. 3.—Allowances, Honoraria, etc.			
Non-voted O. 57,200 }	58,700	56,572	—2,128
M. 1,500 }			
Voted O. 2,56,500 }	2,39,700	2,39,775	+75
R. —16,800 }			
D. 4.—Customs duty on stores	3,600	1,681	—1,919
<i>Col. 4.</i> —See B. 4, Col. 4.			
D. 5.—Purchase and maintenance of stores, tents, etc.			
O. 43,800 }	46,700	43,910	—2,790
R. 2,900 }			
<i>Col. 4.</i> —Mainly, reappropriation sanctioned under a misapprehension.			
D. 6.—Conveyance of tents, stores, re- cords, etc.			
O. 1,22,700 }	1,08,800	1,03,673	—5,127
R. —13,900 }			
<i>Col. 4.</i> —(i) Prolongation of field work of a party throwing expenditure to 1939-40 (Rs. 3,000) and (ii) charges for shifting presses and machines from Quetta to Risalpur on the abandonment of the former station as a survey headquarters not having fallen in the year as forecasted (Rs. 2,100).			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
D.—Survey Parties—General— <i>concl'd.</i>			
D. 7.—Jungle clearing and line cutting			
O. 7,700 }	6,100	5,343	—757
R. —1,600 }			
<i>Col. 1.—Economy. Col. 4.—Less clearing required than anticipated.</i>			
D. 8.—Contingencies			
O. 1,22,700 }	1,16,700	1,09,210	—7,490
R. —6,000 }			
<i>Col. 4.—(i) Non-publication of some sheets within the course of the year as anticipated (Rs. 2,500), (ii) non-payment of rent of office buildings on account of change of ownership (Rs. 1,600), and (iii) less freight charges on account of non-receipt of full quantity of Europe Stores (Rs. 500).</i>			
D. 9.—Warm clothing			
O. 23,700 }	28,000	27,952	—48
R. 4,300 }			
<i>Col. 1.—Unforeseen larger purchase for men in connection with Military exercise and for those employed on paid-for work.</i>			
D. 10.—Cost of Police guards supplied to the Survey of India, Dehra Dun	1,800	1,743	—57
D. 11.— <i>Grants-in-aid, contributions, etc.</i>			
O. 2,200 }	2,600	2,691	+91
M. 400 }			
E.— <i>Deduct</i> —Establishment and other charges recovered from other Governments, Departments, etc. :			
E. 1.—Recoveries from other Governments, Departments, Indian States and Private Bodies for Survey work done for them :			
E. 1 (1).—Burma Government			
O. —3,59,500 }	—3,52,200	—3,52,176	+24
R. 7,300 }			
E. 1 (2).—Provincial Governments, Departments, Indian States, etc.			
O. —1,20,000 }	—1,80,000	—1,83,755	—3,755
R. —60,000 }			
<i>Col. 1.—Arrangement, during the course of the year, with a Provincial Government for certain items of paid-for surveys not included in the budget.</i>			
E. 2.—Recoveries from Provincial Governments, Departments, Indian States and Private Bodies for supply of Extra-Departmental Maps, Diagrams, Plans, Charts, etc.			
O. —1,24,900 }	—1,33,500	—1,32,174	+1,326
R. 8,600 }			
E. 3.—Recoveries from Provincial Governments, Departments, Indian States and Private Bodies for supply of instruments manufactured or repaired to order			
O. —1,75,000 }	—2,34,900	—2,65,500	—30,600
R. —59,900 }			
<i>Col. 1.—Continued increase in the demand for paid-for work. See C. 5, Col. 1. Col. 4.—Unexpected heavy sales of instruments and demands for work from extra-departmental sources towards the close of the year.</i>			

Major Head and Sub-head.				Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1				2	3	4
				Rs.	Rs.	Rs.
E.— <i>Deduct</i> —Establishment and other charges recovered from other Governments, Departments, etc.— <i>concl'd.</i>						
E. 4.—Recoveries from Provincial Governments for Forest Map Work				—32,400	—32,420	—20
E. 5.—Recoveries from the Defence Department						
	O.	—4,61,500	}	—4,65,500	—4,64,881	+619
	R.	—4,000				
E. 6.—Other Miscellaneous Recoveries				—900	—1,137	—237
	O.	—1,500	}			
	R.	600				
Col. 4.—Reduction in the volume of paid-for miscellaneous work proved to be less than anticipated.						
G.—Charges in England :						
G. 1.—Secretary of State :						
G. 1. (1) Miscellaneous						
Non-voted	O.	4,000	}	6,000	6,037	+37
	M.	2,000				
Col. 1.—Unforeseen leave salaries.						
				1,000	139	—861
Voted						
G. 2.—High Commissioner for India :						
G. 2 (1).—Sterling Overseas Pay and Leave Salary, etc.						
Non-voted	O.	1,56,000	}	1,64,000	1,63,825	—175
	M.	8,000				
Voted	O.	20,000	}	46,000	45,943	—57
	R.	26,000				
Col. 1.—See paragraph 29 of the Audit Report. More officers on leave than anticipated						
G. 2 (2).—Stores for India						
	O.	2,07,000	}	94,000	94,309	+309
	R.	—1,13,000				
Col. 1.—Decrease in indents (Rs. 92,453), reduced prices (Rs. 5,573) and liabilities carried forward (Rs. 14,667).						
H.—Loss or Gain by Exchange						
Non-voted	M.	900		900	998	+98
Voted	R.	700		700	866	+166
Surrenders or withdrawals within Grant						
Gross	R.	99,200		99,200	..	—99,200
Deductions	R.	1,24,600		1,24,600	..	—1,24,600
				7,25,400	7,21,898	—3,502
Totals	Non-voted			33,39,400	30,95,193	—2,44,207
	Voted	Gross		—13,99,400	—14,32,043	—32,643
		Deductions		19,40,000	16,63,150	—2,76,850
		Net				

NOTES.

1. *Sub-heads B. 4, C. 4 and D. 4—Customs duty on Stores.*—The variations under these sub-heads have been explained by the controlling officer as due to the difficulties in foreseeing how much of the stores indented for from abroad would reach India and be paid for during the year.

2. The final saving in the voted section of the grant works out to 14.27 per cent. as against 9.89 per cent. in the previous year. Increase in demands for survey work and supply of maps and instruments as reflected in the larger recoveries under sub-heads E. 1 (2) and E. 3 and smaller purchase of stores than originally provided for under sub-head G. 2 (2) chiefly contributed to the large saving in the grant.

3. Out of the total voted saving of Rs. 2,76,850, which was composed of Rs. 2,44,207 due to less expenditure and Rs. 32,643 due to larger recoveries, a sum of Rs. 2,23,800 was surrendered.

Subsidiary Accounts.

Statement of maps of the Map Record and Issue Office for 1938-39.

Opening balance	Copies. 1,954,114
Omission since added	
Receipts during the year	229,415
Total	2,183,529
Issues during the year	237,153
Superseded	23,705
Closing balance	1,922,671
Total	2,183,529

The receipts from, and issues to the Director, Geodetic Branch, Survey of India, Dehra Dun, are included in the above statement.

The closing balance excludes the stock of maps held at the undernoted Agency :—

The City Branch Agency, Calcutta JOTINDRA MOHAN BANERJEE, Accountant.	O. N. PUSHONG, Superintendent, Officer-in-Charge, Map Record and Issue Office.	C. H. CHATTERJI, 5-9-39, Assistant Accounts Officer, Office of the Accountant General, Bengal, Calcutt
AKHAY KUMAR DASS, Store-keeper. CALCUTTA ;		

The 25th August 1939.

Review.—The physical verification of stock by the Officer in Charge, Map Record and Issue Office, carried out throughout the year at frequent intervals, revealed no material discrepancies.

23,705 copies of 168 different maps were superseded during the year 1938-39 as against 48,557 copies of 252 different maps in 1937-38. The superseded maps were removed from stock and mutilated for use in packing purposes.

No other item of the store account calls for any particular comment.

O. N. PUSHONG,
Superintendent,
Officer-in-Charge
Map Record and Issue Office.

CALCUTTA ;

The 25th August 1939.

* *Audit Comments.*—The closing stocks of maps held at the Map Record and Issue Office during the last five years are compared below :—

1934-35	2,188,713
1935-36	2,213,873
1936-37	2,210,879
1937-38	1,954,114
1938-39	1,922,671

* Accountant-General, Bengal.

Store Account of the Photo-Litho Office, Survey of India, for 1938-39.

Categories.	Opening Balance.		Imported Articles from various sources.				Local Manufacturers' Articles.				Closing Balance.	
	Imported.		Receipts.		Issues.		Receipts.		Issues.		Imported.	
	Rs.	Local.	Rs.	4	Rs.	5	Rs.	6	Rs.	7	Rs.	Local.
1	2	3									8	9
A. Equipment :												
(i) Spare parts of Machinery and Apparatus or "Dead Stock"	1,315	..	5,183		1,287		67		6		5,211	61
(ii) Other Equipment	245	..	1,137		1,055		702		702		327	..
B. Non-Expendable	19,081	158	4,558		4,999		155		155		18,640	158
C. Expendable	27,878	2,201	29,427		20,968		4,373		4,726		36,317 (a)	1,848
D. Paper	1,58,556	3,022	42,318		36,214		3,564		3,248		1,64,630	3,338
Total	2,07,075	5,381	82,623		64,553		8,861		8,837		2,25,125(a)	5,405

N.B.—Free issues to Parties included in 'A', 'B', 'C' and 'D' above.

2. The closing balance is exclusive of paper held in the sub-store, the actual figure of which is Rs. 9,555.

3. The difference between the closing balance of the year 1937-38 and the opening balance of the year 1938-39 is due to the fact that the former was rounded to the nearest Rupees 10 and the latter to the nearest Rupee.

4. Result of stock verification.—No difference.

5. Agency employed for verification and revaluation.—Running check throughout the year by a stock check clerk and test checks by gazetted officers deputising for the officer-in-charge.

(a) Includes Rs. 20 written off.

AMULYA RATAN BANERJI,
Store Accountant.

M. L. BISWAS,
Chief Store-keeper.

C. A. K. WILSON,
Captain, R.E.,
Officer-in-Charge,
Photo-Litho Office.

C. H. CHATTERJEE,
23-8-39.
Assistant Accounts Officer, Bengal.

CALCUTTA ;
The 20th July, 1939.

Review of Stores.—Stores were subjected to routine check and test verification by the Gazetted Officers as before.

In the year under review, there is an increase in closing balances under the head of "Equipment" and "Expendable" stores. The former is due to receipt of Photographic apparatus costing Rs. 5,180 at the end of the year and the latter is due to the fact that stores under two Europe Indents (of 1937-38 and 1938-39) were received in the beginning and at the close of the same financial year. This also accounts for heavy receipts under the head of Imported Expendable Stores. There is an increase in receipts of Imported Paper, but a great reduction has been made in our Europe Indent for 1939-40. The value of Imported Paper in the next Store Account will therefore be considerably lower.

It may be noted in this connexion that unlike previous years, Cloth and Felt are being purchased through the Controller of Purchase.

C. A. K. WILSON,

Captain, R. E.,

Officer-in-Charge, Photo.-Litho.

Office, Survey of India.

Audit Comments.—The closing balance of the year increased to Rs. 2,30,530 from Rs. 2,12,400 in the previous year. The total value of issues in 1938-39 being Rs. 73,390, the stock in hand at the close of the year was sufficient to meet more than three years' consumption. The main item contributing to this large stock in hand was paper. The value of paper at the close of the year increased from Rs. 1,61,520 to Rs. 1,67,968, which was more than four times the amount consumed during the year. Certain kinds of paper valued at Rs. 63,593 have been lying in stock for a considerable period with hardly any issues from the stock. The question whether it was necessary to hold such a large stock has been under investigation since the examination of the store account for the year 1935-36 by the Central Public Accounts Committee (*vide* paragraph 6 of their Proceedings on the accounts of 1935-36), but no decision has yet (June 1939) been arrived at in the matter. The lower consumption of paper this year is due partly to the economy orders of Government whereby the Survey field programme and consequently the fair drawing programme were curtailed.*

Store Account of Maps published and stocked by the Survey of India Department at Dehra Dun for 1938-39.

Opening balance on 1st April 1938.	Receipts during the year.	Disposal during the year.	Closing balance.
(1)	(2)	(3)	(4)
Copies.	Copies.	Copies.	Copies.
1,10,731	16,372†	17,847‡	1,09,256

Review of Store Account.—The random physical verification of the stock of topographical maps was completed in October 1938 by my predecessor, when a total number of 19,110 maps were counted and an excess of 33 copies and a deficit of 89 copies were reported. This verification was followed by me up to 25th March 1939 and a total number of 11,603 maps were counted; there was an excess of 50 copies and a deficit of 80 copies which has been reported.

The total number of copies of different topographical maps counted and checked during the year under report is 30,713.

J. L. SAHGAL,

*Officer-in-Charge, Map Record Section,
Geodetic Branch.*

DEHRA-DUN ;

The 5th May 1939.

Note.—As a measure of economy in expenditure, the programme of local audits for 1938-39 was curtailed by the Accountant General, United Provinces, who could not, as a result, carry out the local audit of the account. Hence there are no audit comments to offer.§

*Accountant General, Bengal.

† Consists of 83 (Omissions since added); 4,113 (received from Calcutta); 11,808 (received from Dehra Dun); and 368 (received from other Units).

‡ Consists of 12,335 (issued during the year); 1,663 (transfers to Calcutta); 3,680 including record copies (superseded); and 169 (shortages by physical check).

§ Accountant General, United Provinces.

Stock Account of the Mathematical Instrument Office, Survey of India, for 1938-39.

	Rs.
Opening balance	5,27,406
Receipt during the year	4,40,324
<i>Add—</i>	
Result of revaluation	3,236
Total	9,70,966
<i>Deduct—</i>	
Issues, sales, utilisation, etc., during the year	4,18,172
Result of stock verification	233
Total	4,18,405
Closing balance	5,52,561 (a)

Stock-taking was continued throughout the year under departmental supervision. Partial revaluation was made according to the latest prices under the Superintendent's orders.

(a) The closing balance consists of the following main categories :—

	Rs.
Mathematical and Scientific Apparatus	3,06,493*
Materials in stock for the manufacture of instruments, etc.	1,13,315
Second-hand instruments returned by Government Departments as no longer required	1,32,753
Total	5,52,561

K. K. MUKHERJEE,
Store Keeper,
Mathematical Instrument Office.
CALCUTTA, THE 9TH AUGUST 1939.

S. C. SIRCAR,
Accountant, Mathematical
Instrument Office.

R. C. MALCOLM,
Superintendent,
Mathematical Instrument Office.

Review of the Stock Account of 1938-39.

	1936-37. Rs.	1937-38. Rs.	1938-39. Rs.
Opening Balances.	5,84,731	6,09,290	5,27,406
Receipts	3,27,763	3,75,498	4,43,560
Issues	3,03,204	4,57,382	4,18,405
Closing balances	6,09,290	5,27,406	5,52,561

During the year 1938-39, the stock has been partly rearranged. The instruments, etc., held in the Repairable Stores are being examined by me and steps are being taken to dispose of the redundant and obsolete instruments as early as possible.

R. C. MALCOLM,
Superintendent, Mathematical
Instrument Office.

CALCUTTA, THE 9TH AUGUST 1939.

Audit Comments.—The Value of Surplus Stores in which no transactions have occurred during the last six years included in the closing balance as at 31st March, 1939 amounted to about Rs. 1½ lakhs which represents 35 per cent. of the stocks.†

* This includes mobilization stock, Rs. 3,972.

† Accountant General, Bengal.

GRANT No. 31.—METEOROLOGY.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "36.—SCIENTIFIC DEPARTMENTS".			
A.—Poona Office :			
A. 1.—Pay of Officers (for all the officers of the Department)			
Non-voted O. 72,500 }	74,600	74,582	—18
M. 2,100 }			
Voted O. 2,13,500 }	2,19,900	2,20,500	+600
R. 6,400 }			
A. 2.—Pay of Establishments			
O. 1,93,600 }	1,89,300	1,88,956	—344
R. —4,300 }			
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 3,100 }	4,740	4,736	—4
M. 1,640 }			
Col. 1.—Cost of passage and more tours than originally anticipated.			
Voted O. 8,900 }	8,880	9,172	+292
R. —20 }			
A. 5.—Contingencies			
O. 85,200 }	79,530	78,988	—542
R. —5,670 }			
B.—Weather and other Telegram charges (including late fee charges, etc.)			
O. 8,23,900 }	7,59,587	7,56,030	—3,557
R. —64,313 }			
Col. 1.—Due to broadcast by wireless of synoptic weather messages and measures of economy.			
C.—Subsidy paid to other Governments, Departments, etc. :			
C. 2.—Subsidy paid to the Port Commissioners, Calcutta, towards the upkeep of Saugor Island Observatory	700	690	—10
D.—Alipur Office :			
D. 1.—Pay of Establishments			
O. 64,600 }	61,900	61,570	—330
R. —2,700 }			
D. 2.—Allowances, Honoraria, etc.			
O. 9,000 }	8,400	8,365	—35
R. —600 }			
D. 3.—Contingencies			
O. 14,000 }	11,800	11,804	+4
R. —2,200 }			
Col. 1.—Economy and non-installation of tele-type instruments pending completion of the meteorological building at Dum Dum.			
E.—Kodaikanal Observatory :			
E. 1.—Pay of Establishments			
O. 17,400 }	16,300	16,251	—49
R. —1,100 }			
E. 2.—Allowances, Honoraria, etc.			
O. 500 }	451	451	—
R. —49 }			
E. 3.—Contingencies			
O. 6,300 }	5,670	5,945	+275
R. —630 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Bombay Office and Observatory :			
F. 1.—Pay of Establishments			
O. 22,500 }			
R. —1,100 }	21,400	21,310	—90
F. 2.—Allowances, Honoraria, etc.			
O. 1,400 }			
R. —219 }	1,181	1,069	—112
F. 3.—Contingencies			
O. 9,200 }			
R. —920 }	8,280	8,500	+220
G.—Agra Aerological Observatory :			
G. 1.—Pay of Establishments			
O. 1,83,300 }			
R. —6,800 }	1,76,500	1,76,192	—308
G. 2.—Allowances, Honoraria, etc.			
<i>Non-voted</i>	400	312	—88
Voted O. 22,000 }			
R. —600 }	21,400	21,677	+277
G. 3.—Contingencies			
O. 1,45,400 }			
R. —18,540 }	1,26,860	1,25,971	—889
H.—Other Observatories :			
H. 1.—Pay of Establishments			
O. 14,600 }			
R. —1,200 }	13,400	13,253	—147
H. 2.—Allowances, Honoraria, etc.			
O. 72,500 }			
R. —2,720 }	69,780	69,924	+144
I.—Karachi Air Service :			
I. 1.—Pay of Establishments			
O. 37,100 }			
R. —1,400 }	35,700	35,632	—68
I. 2.—Allowances, Honoraria, etc.			
<i>Non-voted</i> O. 1,000 }			
M. 360 }	1,360	1,353	—7
Voted O. 8,600 }			
R. —1,490 }	7,110	7,036	—74
Col. 1.—Due to economy.			
I. 3.—Contingencies			
O. 12,100 }			
R. —1,210 }	10,890	10,857	—33

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
J.—Delhi Forecasting Office :			
J. 1.—Pay of Establishments			
O. 4,400 }	..	..	..
R. —4,400 }			
<i>Col. 1.—Due to economy.</i>			
J. 2.—Allowances, Honoraria, etc.			
O. 1,800 }	..	..	..
R. —1,800 }			
<i>Col. 1.—Due to economy.</i>			
J. 3.—Contingencies			
O. 5,000 }	..	..	..
R. —5,000 }			
<i>Col. 1.—Due to economy.</i>			
K.—Scheme of Agricultural Meteorology :			
K. 1.—Pay of Officers			
O. 5,100 }	10,700	10,627	—73
R. 5,600 }			
<i>Col. 1.—The scheme originally sanctioned upto 22nd August 1938 was subsequently extended.</i>			
K. 2.—Pay of Establishments			
O. 3,000 }	6,600	6,529	—71
R. 3,600 }			
<i>Col. 1.—See K. 1.</i>			
K. 3.—Contribution to Provident Fund	300	271	—29
K. 4.—Other Charges			
O. 3,000 }	6,000	5,986	—14
R. 3,000 }			
<i>Col. 1.—See K. 1.</i>			
K. 5.— <i>Deduct</i> —Amount recovered from the Imperial Council of Agricultural Research			
O. —11,400 }	—23,600	—23,413	+187
R. —12,200 }			
<i>Col. 1.—See K. 1.</i>			
L.—Establishment and other charges recoverable from other Govern- ments, Departments, etc.	—30,100	—30,100	..
M.—Works			
O. 8,600 }	8,250	8,254	+4
R. —350 }			
N.—Charges in England :			
N. 1.—High Commissioner for India :			
N. 1 (1).—Sterling Overseas Pay, Depu- tation Pay and Leave Salaries			
<i>Non-voted O. 19,000 }</i>	18,000	13,533	—4,467
<i>M. —1,000 }</i>			
<i>Col. 4.—Due to error in reporting to Government a further saving of Rs. 2,000 in March 1939 as an excess.</i>			
Voted O. 8,000 }	2,000	1,787	—213
R. —6,000 }			
<i>Col. 1.—See paragraph 29 of the Audit Report. Less expenditure on leave salary than anticipated.</i>			
N. 1 (2).—Stores for India			
O. 96,000 }	76,003	76,071	+68
R. —19,997 }			
<i>Col. 1.—Mainly decrease in indents.</i>			

Major Head and Sub-head.				Final Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
O.—Loss or Gain by Exchange						
Non-voted M.				83	79	—4
Voted R.				406	493	+87
Surrenders or withdrawals within Grant						
Gross R.				1,36,322	..	—1,36,322
Deductions R.				12,200	..	—12,200
				90,183	94,595	—4,588
Totals	{	Non-voted	Gross	21,01,500	19,60,161	—1,41,339
		Voted	Deductions	—41,500	—53,513	—12,013
			Net	20,60,000	19,06,648	—1,53,352

NOTES.

1. The saving in the voted portion of the grant, which works out to 7.4 per cent. as against 5.5 per cent. in the previous year is composed of Rs. 141,339 due to less expenditure and Rs. 12,013 due to larger recoveries and is attributable mainly to sub-heads B. G. 3 and N. 1 (2). The following table furnishes percentage of savings for the last four years in the voted section of the grant and indicates a gradual rise in the percentage :—

1938-39	1937-38	1936-37	1935-36
7.4	5.5	2.4	1.2

2. Compared with the original appropriation the saving in the non-voted section amounts to Rs. 1,405. The supplementary appropriation of Rs. 3,183 proved, therefore, unnecessary.

GRANT No. 33.—BOTANICAL SURVEY.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "36.—SCIENTIFIC DEPARTMENTS."			
A.—Botanical Survey :			
A. 1.—Pay of Officers			
Non-voted O. 13,800 }			
M. 1,150 }	14,950	14,950	..
Voted O. 6,000 }			
R. 600 }	6,600	6,600	..
A. 2.—Pay of Establishments	15,600	15,553	—47
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 2,200 }			
M. —30 }	2,170	2,206	+36
Voted O. 1,400 }			
R. —616 }	784	736	—48
A. 4.—Contingencies			
O. 4,200 }			
R. —420 }	3,780	3,826	+46
A. 5.—Grants-in-aid, Contributions, etc.			
	1,500	1,495	—5
B.—Quinine Production :			
B. 1.—Pay of Officers			
O. 3,600 }			
R. —2,400 }	1,200	1,200	..
Col. 1.—Grant of leave to Director and the non-appointment of a substitute.			
B. 2.—Pay of Establishments			
O. 600 }			
R. —24 }	576	572	—4
B. 3.—Allowances, Honoraria, etc.			
R. 230	230	230	..
B. 4.—Contingencies			
O. 10,500 }			
R. —6,306 }	4,194	4,167	—27
Col. 1.—Rs. 5,206 due to economy campaign, and Rs. 1,100 due to reduction in the cost per pound of quinine tabletted.			
B. 5.—Amounts paid to Provincial Governments for Extraction of Quinine from Cinchona bark			
	9,600	9,381	—219
C.—Charges in England :			
C. 1.—Secretary of State :			
C. 1 (1).—Miscellaneous			
Non-voted	7,000	6,879	—121
Voted	4,000	3,371	—629
C. 2.—High Commissioner for India :			
C. 2 (1).—Sterling Overseas Pay, Deputation Pay and Leave Salaries			
Non-voted O. 12,000 }			
M. —9,000 }	3,000	2,119	—881
Col. 1.—See paragraph 29 of the Audit Report. Col. 4.—Final saving due to rounding.			
Voted O. 4,000 }			
R. —4,000 }	..	..	..
Col. 1.—See paragraph 29 of the Audit Report. No leave cases.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
D.—Loss or Gain by Exchange			
Non-voted	..	54	+54
Voted	..	6	+6
Surrenders or withdrawals within Grant			
R. 12,936	12,936	..	—12,936
Totals			
{ Non-voted	27,120	26,208	—912
{ Voted	61,000	47,137	—13,863

NOTES.

1. *Sub-head B. 5.*—This sub-head exhibits cost of extraction of quinine sulphate and cinchona febrifuge from Government of India cinchona bark at the Government of Bengal Quinine Factory, Mungpoo. The sum of Rs. 9,381 shown against this sub-head includes an arrear adjustment of Rs. 410 on account of the year 1937-38.

2. The saving in the voted section of the grant works up to 22.76 per cent. of the total grant as against 1.76 per cent. in the previous year and is contributed mainly by sub-heads B. 1, B. 4, and C. 2 (1).

Subsidiary Accounts.

*Statement showing the Stock of Government of India Quinine Sulphate for the year ending 31st March 1939.

(Figures rounded off to the nearest lb. and rupee).

	lbs.	Value at Rs. 18 per lb. Rs.
Stock on 1st April, 1938	112,564	20,26,152
Additions to stock during 1938-39—		
Manufacture—		
Purified	1,493	
Crude	3,175	
Miscellaneous	130	
	4,798	86,364
Deductions from stock during 1938-39—		
Sales—		
Trade Quinine	5,030	
Purified Quinine	4,096	
Crude Quinine	10,534	
Other issues—		
Conversion into Tablets (Trade)	420	
Miscellaneous	211	
	20,291	3,65,238
Stock on 1st April, 1939	97,071(a)	17,47,278
(a) At Indian Museum—		
Java	7,000	
Trade	32	
Purified	1,172(b)	
At Mungpoo—		
Java	26,454	
Trade	15,520	
Purified	35,248	
Crude	11,645	
	97,071	

*No. official system of costing is maintained.

(b) Includes stock of 612 lbs. transferred from Naduvattam factory belonging to the Government of Madras. The continued presence of the small stock of 612 lbs. at that factory led to

the multiplication of accounts work and the stock was, therefore, transferred to the Government of India's own stores in Calcutta.

A. BANERJEA,
Head Clerk,
Botanical Survey of India.

S. C. SEN,
Principal Quinine Officer of the Government of India.
CALCUTTA;

The 29th August, 1939.

Certified that the stock of Government of India Quinine Sulphate for the year 1938-39 was verified as follows :—

The entire stock at Indian Museum by the Curator, Industrial Section, Indian Museum at the end of the year.

The stock at Mungpoo by the Quinologist to the Government of Bengal yearly except Quinine Sulphate Crude, which has been exempted from verification by the Government of India.

There was no shortage, depreciation, etc., of quinine sulphate. No revaluation was made, nor was any outside agency employed for the verification of the stock at the Indian Museum and Mungpoo.

S. C. SEN,
Principal Quinine Officer of the Government of India.
CALCUTTA ;
The 29th August, 1939.

Statement showing the Stock of Government of India Quinine Sulphate Tablets for 1938-39.

	Quantity.	Value at Rs. 15-8 per lb.
	lbs.	Rs.
Stock on 1st April, 1938	110	1,705
Addition to stock during 1938-39	497	7,704
Deduction from stock during 1938-39	597	9,254
Stock on 1st April, 1939	10*	155
Stock verified by counting of tins. There was no shortage or depreciation.		
*At Indian Museum	0.48 lbs.	
At Mungpoo	9.46 lbs.	

A. BANERJEA,
Head Clerk,
Botanical Survey of India.

S. C. SEN,
Principal Quinine Officer of the Government of India.
CALCUTTA ;
The 29th August, 1939.

Statement showing the Stock of Government of India Cinchona Febrifuge Tablets for 1938-39.

	Quantity.	Value at Rs. 9-8 per lb.
	lbs.	Rs.
Stock on 1st April, 1938	625	5,938
Addition to stock during 1938-39	896	8,512
Deduction from stock during 1938-39	859	8,161
Stock on 1st April, 1939	662 (a)	6,289
(a) At Indian Museum	642 lbs.	
At Mungpoo	20 lbs.	

Certified that the stocks of Cinchona Febrifuge Tablets at the Indian Museum were verified by actual weighment by the Curator, Industrial Section, Indian Museum, and those at Mungpoo by the Quinologist to the Government of Bengal by counting of tins. There was no shortage or depreciation.

A. BANERJEA,
Head Clerk,
Botanical Survey of India.

S. C. SEN,
Principal Quinine Officer of the
Government of India.
CALCUTTA ;
The 29th August, 1939.

NOTE.

Statement showing stock of Government of India Reinforced Cinchona Febrifuge Tablets for 1938-39 :—The entries in the stock account are nil.

Statement showing the Stock of Government of India Cinchona Febrifuge for 1938-39.

	Quantity.	Value at Rs. 9 per lb.
	lbs.	Rs.
Stock on 1st April, 1938	7,254	65,286
Addition to stock during 1938-39	2,575	23,175
Deductions from stock during 1938-39—		
	Lbs.	
Sales	1,001	
For Conversion into tablets	500	
Miscellaneous	41	1,542
		13,878
		<hr/>
	*8,287	74,583

Stock on 1st April, 1939

Verification permanently waived by Government of India owing to the difficulty of emptying and reweighing the contents of bins. A small portion of the stock lying in packed tins was verified by the quinologist by a count of tins.

	lbs.
*At Indian Museum	1,185
At Mungpoo	7,102
	<hr/>
	8,287

A. BANERJEA,
Head Clerk,
Botanical Survey of India.

S. C. SEN,
Principal Quinine Officer of the Government of India.

CALCUTTA ;
The 29th August, 1939.

Stock account of Government of India Cinchona Bark at Mungpoo for 1938-39.

Particulars.	Bark quantity. Lbs.	Rate per lb. As.	Value. Rs.
	2	3	4
Stock on 1st April, 1938—			
Burma	245,275	8	1,22,638
Java	129,256	10	80,785
	<hr/>		<hr/>
	374,531		2,03,423
Addition to Stock during 1938-39 . . . . .	..	..	..
Issues from Stock during 1938-39.			
Burma	79,422	8	39,711
Java	39,003	10	24,377
	<hr/>		<hr/>
	118,425		64,088
Balance on 31st March 1939—			
Burma	165,853	8	82,927
Java	90,253	10	56,408
	<hr/>		<hr/>
	256,106		1,39,335

MUNGPOO ;
The 27th July, 1939.

S. C. SEN,
Quinologist to the Government of Bengal.

Certified that I have verified the Stock of Bark for the year 1938-39 as far as practicable without actual weighing and found it correct. One consignment of Java and one of Burma were reweighed in my presence and the original weight confirmed. No agency was employed for the verification of the stock.

Countersigned.

S. C. SEN,

Principal Quinine Officer of the Government of India.

S. C. SEN,

*Quinologist to the Government of Bengal,
Government Quinine Factory, Mungpoo.*

Review.—The total Stock of Quinine Sulphate now stands at 97,000 lbs. odd. Besides this roughly 5,000 lbs. quinine is estimated to be lying in the unextracted bark belonging to India.

CALCUTTA;

S. C. SEN,

The 29th August, 1939.

Principal Quinine Officer of the Government of India.

Audit Comments on the Store Accounts of the Botanical Survey of India. *

The following table compares the total value of stocks (quinine and bark) held at the close of the last three years.

(1)	1936-37. (2) Rs.	1937-38. (3) Rs.	1938-39. (4) Rs.
Quinine Sulphate	23,56,938	20,26,152	17,47,278
Quinine Sulphate Tablets	8,230	1,705	155
Reinforced Cinchona Tablets	688	<i>nil</i>	<i>nil</i>
Cinchona Febrifuge	99,288	65,286	74,583
Cinchona Febrifuge Tablets	3,354	5,938	6,289
Total	24,68,498	20,99,081	18,28,305
Bark at Mungpoo	2,68,555	2,03,423	1,39,335

The fall in the stock of quinine is mainly due to sales being greater than production from bark, during the year. The fall in the stock of bark is due to the issues of bark for extraction without the stock being replenished by any supply from any quarters.

*Accountant General, Bengal.

GRANT No. 34.—ZOOLOGICAL SURVEY.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD "36.—SCIENTIFIC DEPARTMENTS".					
A.—Pay of Officers					
Non-voted			41,900	41,900	..
Voted	O.	28,700 }	24,985	24,985	..
	R.	—3,715 }			
B.—Pay of Establishments					
	O.	44,800 }	44,960	44,958	—2
	R.	160 }			
C —Allowances, Honoraria, etc.					
Non-voted	O.	5,100 }	4,300	4,299	—1
	M.	—800 }			
Voted	O.	7,700 }	6,070	6,063	—7
	R.	—1,630 }			
Col. 1.—Mainly Economy.					
D.—Contingencies					
	O.	25,800 }	24,090	24,018	—72
	R.	—1,710 }			
E.—Charges in England :					
E. 1.—Secretary of State :					
E. 1 (1).—Miscellaneous					
	O.	30,000 }	29,000	28,680	—320
	R.	—1,000 }			
Cols. 1 and 4.—Saving due to delay in production of "Fauna Indica" Series.					
F.—Loss or Gain by Exchange					
	R.	152	152	108	—44
Surrenders or withdrawals within Grant					
	R.	7,743	7,743	..	—7,743
Totals { Non-voted			46,200	46,199	—1
Voted			1,37,000	1,28,812	—8,188

NOTE.

The saving in the voted section of the grant occurred mainly under sub-heads A, C and D and works out to 5·97 per cent. as against 12·6 per cent. in the preceding year.

GRANT No. 35.—ARCHÆOLOGY.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD " 36.—SCIENTIFIC DEPARTMENTS".			
A.—Pay of Officers			
<i>Non-voted</i>	64,700	64,687	—13
Voted O. 1,04,900 }	1,01,900	1,01,724	—176
R. —3,000 }			
B.—Pay of Establishments	1,80,100	1,81,036	+936
C.—Allowances, Honoraria, etc.			
<i>Non-voted</i> O. 8,300 }			
M. —330 }	7,470	7,531	+61
Voted O. 50,900 }			
R. 9,069 }	59,969	61,465	+1,496
<i>Col. 1.</i> —To meet anticipated tour charges of Sir Leonard Woolley not provided for in the original estimates. <i>Col. 4.</i> —Additional funds provided proved insufficient as the tour charges of Sir Leonard Woolley could not be estimated accurately for want of full data.			
D.—Conservation of Ancient Monuments :			
D. 1.—Special Repairs :			
D. 1 (1).—Special Repairs of Monuments			
O. 3,89,400 }			
R. —2,06,850 }	1,82,550	1,71,221	—11,329
<i>Col. 1.</i> —Economy measures (Rs. 1,51,850) and smaller actual requirements due to reclassification of works (Rs. 55,000). <i>Col. 4.</i> —Due to (1) lower tender rates (Rs. 3,000), (2) proceedings for acquisition of land not having been completed up to the end of the year (Rs. 1,050) and (3) petty savings from individual works (Rs. 6,000).			
D. 1 (2).—Staff for chemical preservation of monuments—			
D. 1 (2) (1).—Pay of establishments			
O. 4,300 }	2,150	1,833	—317
R. —2,150 }			
<i>Col. 1.</i> —Due to economy.			
D. 1 (2) (2).—Allowances, Honoraria, etc.			
O. 1,800 }	810	301	—509
R. —990 }			
<i>Col. 4.</i> —Due to economy.			
D. 1 (2) (3).—Contingencies			
O. 1,300 }	585	584	—1
R. —715 }			
D. 2.—Annual maintenance and upkeep of Monuments and attached gardens			
O. 2,44,000 }			
R. 43,854 }	2,87,854	2,85,741	—2,113
<i>Col. 1.</i> —Additional actual requirements due to reclassification of works.			
D. 3.—Grants-in-aid			
O. 2,300 }			
R. —2,000 }	300	300	..
<i>Col. 1.</i> —Grants-in-aid to Indian States originally contemplated could not be given owing to heavy reduction in the Department's grant.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Library and Publications :			
E. 1.—Cost of Illustrative plates for Annual Repairs, etc.			
O. 19,300 }	15,300	14,760	—540
R. —4,000 }			
<i>Col. 1.</i> —Non-completion of certain Archæological Publications for which cost of plates was provided for.			
E. 2.—Books for Library and Archæological Publications	6,000	6,166	+166
F.—Contingencies			
O. 54,400 }	57,260	59,542	+2,282
R. 2,860 }			
<i>Col. 4.</i> —Mainly due to shifting of photo-negatives from Simla to Delhi, increased touring of Archæological staff in connection with Sir Leonard Woolley's deputation, increased expenditure on account of larger excavations and larger purchase of photo goods. Savings could not be foreseen under other heads to meet the excess.			
G.—Archæological Explorations :			
G. 1.—Pay of Officers			
O. 3,900 }	140	100	—40
R. —3,760 }			
<i>Col. 1.</i> —Retrenchment of a post of Assistant Superintendent of Archæology and death of Special officer for Explorations.			
G. 2.—Pay of Establishments			
O. 8,100 }	5,790	5,788	—2
R. —2,310 }			
<i>Col. 1.</i> —Retrenchment of certain posts and earlier disbandment of Exploration staff.			
G. 3.—Allowances, Honoraria, etc.			
O. 3,900 }	1,755	1,400	—355
R. —2,145 }			
<i>Col. 1.</i> —Due to economy measures.			
G. 4.—Contingencies			
O. 61,300 }	30,850	30,939	+89
R. —30,450 }			
<i>Col. 1.</i> —Due to economy measures.			
H.—Central Archæological museums :			
H. 1.—Pay of Officers			
O. 14,300 }	13,227	12,932	—295
R. —1,073 }			
H. 2.—Pay of Establishments			
O. 45,000 }	43,063	42,434	—629
R. —1,937 }			
H. 3.—Other Charges			
O. 27,800 }	22,590	21,512	—1,078
R. —5,210 }			
<i>Col. 1.</i> —Reduction as a measure of economy.			
I.—Works			
R. 8,000	8,000	8,103	+103
<i>Col. 1.</i> —Construction of a museum not contemplated at the time of the preparation of budget.			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—
1		2	3	4
		Rs.	Rs.	Rs.
J.—Probable Savings				
	O. —5,000 } R. 5,000 }	..	..	..
	Fully realised.			
K.—Charges in England :				
K. 1.—Secretary of State	O. 7,000 } R. 11,000 }	18,000	17,674	—326
	Col. 1.—Increase due to expenditure provided for in 1937-38.			
K. 2.—High Commissioner for India				
K. 2 (1).—Leave and Deputation Salaries				
	Non-voted O. 10,000 } M. —10,000 }	..	..	..
	Col. 1.—See paragraph 29 of the Audit Report. Budget provision was for leave salaries.			
	Voted O. 26,000 } R. —10,000 }	16,000	12,563	—3,437
	Col. 1.—Mainly postponement of deputation of an officer, partly offset by unforeseen payment on account of honorarium, etc., of an adviser on archaeological matters. Col. 4.—Mainly provision for passages connected with visit to India of the adviser on archaeological matters, the expenditure for which has been brought to account under K. 2 (3).			
K. 2 (3).—Sundry Items		..	2,579	+2,579
	Col. 4.—See K. 2 (1) voted Col. 4.			
L.—Loss or Gain by Exchange	R. 146	146	188	+42
Surrenders or withdrawals within Grant	R. 1,96,661	1,96,661	..	—1,96,661
		72,170	72,218	+48
Totals	{ Non-voted Voted	12,51,000	10,40,885	—2,10,115

NOTE.

The large saving in the voted section of the grant which occurred mainly under D. 1 (1) and G. 4 is primarily the result of economy measures adopted by Government. The percentage of saving works up to 16.78 as against 1.5 in the previous year.

GRANT No. 36.—MINES.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —
1		2	3	4
		Rs	Rs.	Rs.
MAJOR HEAD "36—SCIENTIFIC DEPARTMENTS".				
A.—Pay of Officers				
Non-voted	O. 79,000 }	76,330	76,327	—3
	M. —2,670 }			
Voted	O. 59,800 }	48,440	48,210	—230
	R. —11,360 }			
Col. 1.—Due to certain vacancies not being filled.				
B.—Pay of Establishments				
	O. 47,500 }			
	R. 380 }	47,880	47,835	—45
C.—Travelling Allowances				
Non-voted	O. 14,000 }	10,870	10,952	+82
	M. —3,130 }			
Col. 1.—Mainly due to the retirement of an officer.				
Voted	O. 16,000 }			
	R. 4,060 }	20,060	19,920	—140
Col. 1.—More touring on inspection necessitated by amendments in the Indian Coal Mines Regulations made in May 1938.				
D.—Other Allowances, Honoraria, etc.				
	O. 200 }	210	209	—1
	R. 10 }			
E.—Allowances and other charges in connection with Examinations				
	O. 6,800 }	7,400	7,337	—13
	R. 600 }			
F.—Contingencies				
	O. 9,200 }	11,190	11,284	+9
	R. 1,990 }			
Col. 1.—Unforecasted expenditure on postage stamps and the contingent charges.				
G.—Charges for Mining Boards, etc.				
	O. 2,500 }	150	119	—31
	R. —2,350 }			
Col. 1.—Due to no necessity having arisen for the appointment of a Committee or Court of Inquiry under the Indian Mines Act.				
H.—Charges in England :				
H. 1.—High Commissioner for India :				
H. 1 (1).—Sterling Overseas Pay, Deputation Pay and Leave Salaries				
Non-voted	O. 32,000 }	16,000	12,797	—3,203
	M. —16,000 }			
Col. 1.—See paragraph 29 of the Audit Report. Provision for leave salaries not utilised.				
Col. 4.—Reallotment of Rs. 2,000, obtained in March in error, and contingent provision not required.				
Voted	O. 13,000 }	..	..	..
	R. —13,000 }			
Col. 1.—See paragraph 29 of the Audit Report. No officer proceeded on leave and none drew overseas pay.				
H. 1. (2). Stores for India				
	O. 1,000 }	..	..	..
	R. —1,000 }			
Col. 1.—No indent received due to economy in expenditure.				

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
I.—Loss or Gain by Exchange				
	<i>Non-voted</i> M.	84	66	—18
	Voted	..	—1	—1
Surrenders or withdrawals within Grant				
	R.	20,670	..	—20,670
		<hr/>	<hr/>	<hr/>
Totals	{ <i>Non-voted</i>	1,03,284	1,00,142	—3,142
		1,56,000	1,34,963	—21,037

NOTES.

1. The saving in the voted section of the grant amounts to 13·5 per cent. against an excess of 4·09 per cent. in the previous year and is attributable mainly to sub-heads A. and H. 1. (1).

2. In the non-voted section there was a saving of Rs. 24,858 against the original provision as compared with the saving of Rs. 18,556 in the previous year. The surrender during the year however, reduced the saving to Rs. 3,142 which works out to 3·04 per cent. of the final appropriation as against the saving of ·8 per cent. in 1937-38.

3. *Sub-head E.*—The examination fees realised during the year amounted to Rs. 13,338.

GRANT No. 37.—OTHER SCIENTIFIC DEPARTMENTS.

Major Head and Sub-head. 1	(All Voted).		
	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
	2 Rs.	3 Rs.	4 Rs.
MAJOR HEAD "36—SCIENTIFIC DEPARTMENTS".			
A.—Grants-in-aid to Central Museum :			
A. 1.—Grant for Maintenance	23,000	23,770	—230
A. 2.— <i>Deduct</i> —Recoveries	—8,000	—8,000	..
B.—Grants-in-aid and Donations to Scientific Societies and Institutes :			
B. 1.—Indian Institute of Science, Bangalore	1,50,000	1,50,000	..
B. 2.—Bose Research Institute, Calcutta	53,000	53,000	..
B. 3.—Indian Association for the Cultiva- tion of Science, Calcutta			
O. 20,000 }	18,000	18,000	..
R. —2,000 }			
B. 4.—Royal Asiatic Society of Bengal	5,000	5,000	..
B. 5.—Bhandarkar Oriental Research Ins- titute, Poona	4,000	4,000	..
B. 6.—Indian Statistical Institute, Calcutta			
O. 19,000 }	9,000	9,000	..
R. —10,000 }			
Col. 1.—Due to measures of economy.			
B. 8.—Mimansa Grantha Prokashak Sami- ti, Poona			
O. 5,000 }	..	..	..
R. —5,000 }			
Col. 1.—Postponement of the grant as a measure of economy.			
B. 9.—National Institute of Sciences of India, Calcutta	12,000	12,000	..
B. 10.—Vishweshwaranand Vedic Research Institute, Simla			
O. 3,000 }	..	..	..
R. —3,000 }			
Col. 1.—See B. 8.			
C.—Charges in England :			
C. 1.—Secretary of State for India— Miscellaneous	5,000	4,293	—707
C. 2.—High Commissioner for India :			
C. 2(1).—Leave and Deputation Salaries and Sterling Overseas Pay			
O. 8,000 }	..	..	..
R. —8,000 }			
Col. 1.—See paragraph 29 of the Audit Report. No officer proceeded on leave.			
D.—Loss or Gain by Exchange			
R. 26	26	22	—4

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within Grant			
Rs. 27,974	27,974	..	—27,974
Totals { Gross	3,13,000	2,84,085	—28,915
{ Deductions	—8,000	—8,000	..
{ Net	3,05,000	2,76,085	—28,915

NOTE.

Central Museum, Calcutta.—In accordance with the wishes of the Public Accounts Committee as expressed in its proceedings of the year 1934, a statement is given below, showing the total receipts and expenditure attributable to the Central Museum, Calcutta. The excess of expenditure over total receipts was Rs. 1,75,136 which was fully met from public funds either by way of grants-in-aid (of which the Bengal Government contributed Rs. 8,000) or direct expenditure of the Government of India. Out of the total expenditure, a sum of Rs. 1,46,354 was debited direct to Government and Rs. 30,279 to the General Museum Fund, while the grants-in-aid given by Government to the Fund amounted to Rs. 28,770 (sub-head A. 1.). Thus a deficit of Rs. 1,509 during the year was met from the balance of the Fund.

CENTRAL MUSEUM, CALCUTTA, 1933-39.

Receipts.

	Rs.
I. Trustee's Office	
(i) Rent of refreshment rooms and shed	114(a)
(ii) Sale proceeds of Guide Books	36(a)
(iii) Sale proceeds of Tickets	1,089(b)
(iv) Interest on Post Office Savings Bank Deposits accrued up to 1st April 1938	148(a)
II. Art Section and Art Gallery	
Sale of bromide prints	1(b)
III. Archaeological Section	
Sale of photographs, catalogues of coins, etc.	109(b)
Total Receipts	1,497

- (a) Credited to the General Museum Fund.
(b) Government of India direct transactions.

Expenditure.

	Pay of Officers.	Pay of Establish- ments.	Allowan- ces.	Contingen- cies.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Trustee's Office	..	15,391	..	21,544	36,935(a)
2. Art Section and Art Gallery	..	7,522	..	2,637	10,159
3. Geological Section	1,800	3,955	..	1,314	7,069(b)
4. Botanical Section	14,950	9,232	2,402	2,660	29,244(b)
5. Zoological Section	22,295	29,973	1,742	12,009	66,019(b)
6. Archaeological Section	4,956	15,106	..	7,145	27,207(b)
Total Expenditure	44,001	81,179	4,144	47,309	1,76,633

(a) Includes Rs. 16,815 on account of Municipal tax on Museum Buildings accounted for under Grant 64—Miscellaneous—sub-head G.—Rents, Rates and Taxes on Central Buildings.

(b) Government of India direct transactions, accounted for under Grants 32, 33, 34 and 35 respectively.

N. B.—English charges have been taken into account.

GRANT No. 38.—EDUCATION.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs
MAJOR HEAD "37.—EDUCATION."				
A.—Grants-in-aid to Universities		6,13,000	6,13,000	..
B.—Grants-in-aid to Non-Government Secondary and Primary Schools				
	O. 36,000 }	35,270	35,270	..
	R. —730 }			
D.—Scholarship and Other Miscellaneous Charges:				
D. 1.—Grants-in-aid				
	O. 4,500 }	4,430	4,427	—3
	R. —70 }			
D. 2.—Other Charges				
Non-voted	O. 1,000 }	220	161	—59
	M. —780 }			
Voted	O. 3,500 }	2,480	2,730	+250
	R. —1,020 }			
Col. 1.—Less expenditure on travelling allowance and passage of the Central State Scholar and on fees to examiners at the Chiefs' College examinations in 1933. Col. 4.—Due to an error in calculation of available savings offered for surrender.				
G.—Charges in England:				
G. 1.—High Commissioner for India:				
G. 1 (1).—Leave and Deputation Salaries and Sterling Overseas Pay				
Non-voted	O. 12,000 }	4,000	3,053	—947
	M. —8,000 }			
Col. 1.—See paragraph 29 of the Audit Report. Col. 4.—Saving due to rounding of the final grant.				
Voted	O. 4,000 }	2,000	1,444	—556
	R. —2,000 }			
Cols. 1 and 4.—See Non-voted.				
G. 1 (2).—Allowances and Fees to Scholars		13,000	12,513	—487
H.—Loss or Gain by Exchange				
Non-voted	M. 21	21	8	—13
Voted	R. 79	79	61	—18
Surrenders or withdrawals within Grant				
	R. 3,741	3,741	..	—3,741
Totals	{ Non-voted	4,241	3,222	—1,019
	{ Voted	6,74,000	6,69,445	—4,555

NOTE.

There has been a gradual rise in the percentage of savings in the non-voted section in the last four years as shown below :—

	1935-36	1936-37	1937-38	1938-39.
Percentage	.03	4.18	15.4	24.03

As in the previous year, the saving this year is attributable mainly to the English portion of the grant, viz., G. 1 (1).

GRANT No. 39.—MEDICAL SERVICES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "38—MEDICAL".			
A.—Medical Establishment—Superintendence :			
A. 1.—Headquarters :			
A. 1 (1).—Pay of Officers			
Non-voted O. 1,43,700 }	1,07,000	1,06,963	—37
M. —36,700 }			
Col. 1.—Non-employment of five leave reserve officers of Indian Medical Service.			
Voted R. 5,000	5,000	4,994	—6
Col. 1.—Creation of post of office supervisor from August 1938.			
A. 1 (2).—Pay of Establishments			
O. 1,17,700 }	1,14,000	1,14,020	+20
R. —3,700 }			
A. 1 (3).—Allowances, Honoraria, etc.			
Non-voted O. 8,300 }	8,500	8,478	—22
M. 200 }			
Voted O. 24,100 }	12,300	10,709	—1,591
R. —11,800 }			
Col. 1.—Stoppage of the move of the office to Simla. Col. 4.—Due to non-receipt of debits from Provincial Governments on account of travelling allowances of the representatives who attended the Medical Educational Conference held in November 1938.			
A. 1 (4).—Grants-in-aid, Contributions, etc.			
O. 4,000 }	1,930	1,804	—126
M. —2,070 }			
Col. 1.—See A. 1 (1) Non-voted.			
A. 1 (5).—Contingencies			
O. 21,100 }	21,390	21,563	+173
R. 290 }			
A. 1 (6).—Deduct—Expenditure chargeable to the Grant for Public Health (No. 40.)	—31,800	—31,800	..
A. 1 (7).—Deduct—Expenditure recovered from Military			
Non-voted	—25,700	—27,148	—1,448
Col. 4.—Provision for recovery of the share of overseas pay of an officer not made through oversight.			
Voted	—23,200	—20,813	+2,387
Col. 4.—Provision for the recovery of the allowances payable to the staff of the stores section was made, but owing to the discontinuance of the move of the office to Simla the allowances were not paid and hence no recovery was made.			
A. 2.—Bio-chemical Standardisation Laboratory :			
A. 2 (1).—Pay of Officers			
R. 4,400	4,400	4,402	+2
Col. 1.—Due to the conversion of a non-gazetted post into a gazetted one.			
A. 2 (2).—Pay of Establishments			
O. 23,200 }	18,070	18,059	—11
R. —5,130 }			
Col. 1.—See A. 2 (1).			
A. 2 (3).—Allowances, Honoraria, etc.			
O. 500 }	306	306	..
R. —194 }			
A. 2 (4).—Contingencies			
O. 7,900 }	7,200	7,176	—24
R. —700 }			

Major Head and Sub-head.

Final
Appropriation.Actual
Expenditure.Excess +
Saving —.

1

2

3

4

Rs.

Rs.

Rs.

A.—Medical Establishment—Superintendence—concl'd.

A. 3.—Medical Research :

A. 3 (1).—Pay of Officers

<i>Non-voted</i>	M.	8,377	8,377	8,377	..
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Col. 1.—Due to promotion of non-I.M.S. Voted officer to I.M.S. Non-voted officer during the year.

Voted	O.	9,000	}	2,415	7,111	+4,696
	R.	—6,585				

Col. 1.—See A. 3 (1). Non-voted. *Col. 4.*—Due to adjustment of leave salary of an officer for which provision was not made through oversight.

A. 3 (2).—Allowances, Honoraria, etc.

<i>Non-voted</i>	O.	2,700	}	812	883	+71
	M.	—1,888				

Col. 1.—Less expenditure on the cost of passages.

Voted	O.	1,300	}	3,290	3,290	..
	R.	1,990				

Col. 1.—Increased expenditure on advertisements and travelling allowances of non-official members of the recruitment and appointments Board.

A. 3(3).—Grants-in-aid, Contributions, etc.

M.	598	598	598	..
----	-----	-----	-----	----

B.—Medical Establishment—District Medical Officers :

B. 1.—Simla/New Delhi :

B. 1 (1).—Pay of Officers

<i>Non-voted</i>	O.	38,400	}	39,700	39,705	+5
	M.	1,300				

Voted			6,900	6,921	+21
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B. 1 (2).—Other Charges

<i>Non-voted</i>	O.	2,400	}	3,210	3,076	—134
	M.	810				

Col. 1.—Payment of travelling allowance to officers for their attendance in courts for giving evidence.

Voted	O.	5,000	}	4,900	5,029	+129
	R.	—100				

B. 1 (3) Grants-in-aid, Contributions, etc.

	O.	1,200	}	1,360	1,205	—155
	M.	160				

B. 2.—Calcutta :

B. 2 (1).—Pay of Officers

3,000	3,000	..
-------	-------	----

B. 2 (2).—Allowances, Honoraria, etc.

1,200	1,200	..
-------	-------	----

B. 2 (3).—Contingencies

O.	100	}	90	80	-1
R.	—10				

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—
1		2	3	4
		Rs.	Rs.	Rs.
C.—Other Medical Establishments :				
C. 1.—Imperial Serologist :				
C. 1 (1).—Pay of Officers				
Non-voted		21,600	21,600	..
Voted	O. 19,000 } R. —800 }	18,200	18,210	+10
C. 1 (2).—Pay of Establishments				
		11,000	10,980	—20
C. 1 (3).—Allowances, Honoraria, etc.				
Non-voted		2,620	2,375	—245
Voted		..	23	+23
C. 1 (4).—Contingencies				
		6,760	6,760	..
C. 3.—Medical attendance on Central Government employees in Bombay City and Poona :				
C. 3 (1).—Pay of Officers				
		1,421	1,420	—1
C. 3 (2).—Allowances, Honoraria, etc.				
		764	752	—12
D.—Hospitals and Dispensaries :				
D. 1.—Pay of Officers				
		6,300	6,169	—131
D. 2.—Pay of Establishments				
		9,440	9,465	+25
D. 3.—Other Charges				
		17,020	17,868	+848
Col. 1.—Postponement of the new scheme of medical attendance on the Government of India staff in Simla and general economy. Col. 4.—Mainly due to payment of transfer travelling allowance to certain officers, provision for which was not made through an oversight.				
D. 4.—Grants-in-aid to non-Government Medical Institutions				
		19,000	18,550	—450
D. 5.—Deduct—One-third share recovered from Military				
		—7,500	—7,360	+140
E.—Grants for Medical Purposes				
		4,52,100	4,51,622	—478

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1			2	3	4
			Rs.	Rs.	Rs.
F.—Charges in England:					
F. 1.—Secretary of State for India:					
F. 1 (1).—Miscellaneous					
Non-voted	M.	5,000	5,000	6,262	+1,262
Cols. 1 and 4.—Unforeseen leave salaries.					
Voted			2,000	1,107	—893
F. 2.—High Commissioner for India:					
F. 2 (2).—Leave and Deputation Salaries and Sterling Overseas Pay					
Non-voted	O.	60,000	50,000	51,633	+1,633
	M.	—10,000			
Col. 1.—See paragraph 29 of the Audit Report. Less leave salary than anticipated. Col. 4.—Arrears of sterling overseas pay of an officer newly admitted to the concession, authorised late in the year.					
Voted	O.	4,000	13,000	12,473	—527
	R.	9,000			
Col. 1.—See paragraph 29 of the Audit Report. Provision for leave salaries proved inadequate.					
F. 2 (3).—Expenditure in connection with Appointments to the Indian Services					
	O.	1,000	2,000	1,712	—288
	R.	1,000			
Col. 1.—More recruitment demands than provided for.					
G.—Loss or Gain by Exchange					
Non-voted	M.	931	961	429	—532
Voted	R.	177	177	116	—61
Surrenders or withdrawals within Grant					
Gross	R.	10,042	10,042	..	—10,042
Deductions	R.	—800	—800	..	+ 800
Totals	Non-voted	Gross	2,58,053	2,59,760	+1,707
		Deductions	—25,700	—27,148	—1,448
		Net	2,32,353	2,32,612	+259
	Voted	Gross	7,67,300	7,58,724	—8,576
		Deductions	—63,300	—59,973	+3,327
		Net	7,04,000	6,98,751	—5,249

NOTES.

1. As compared with the previous year, there was a considerable reduction of non-voted expenditure in the English portion of the account under sub-head F. 2 (2). This explains the large difference between the total non-voted expenditure of the year under this grant which was Rs. 2,32,612, and that of 1937-38 which was Rs. 3,43,884.

2. Owing to increased expenditure, there was an excess of Rs. 1,707 in the non-voted section of the grant, which was partially reduced by a saving of Rs. 1,448 due to larger recoveries. resulting in a net excess of Rs. 259 against the total final appropriation.

3. In the voted section, the total saving amounted to Rs. 5,249 which is the net result of a saving of Rs. 8,576 due to less expenditure and an excess of Rs. 3,327 due to smaller recoveries.

GRANT No. 40.—PUBLIC HEALTH.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "39—PUBLIC HEALTH".			
A.—Public Health Establishment:			
A. 1.—Pay of Officers			
Non-voted O. 75,500 }	51,455	51,460	+5
M. —24,045 }			
Col. 1.—(i) Non-employment of Indian Medical Service leave reserve officers for a major portion of the year (Rs. 14,145) and (ii) payment of deputation salary of an officer in England (Rs. 9,900).			
Voted	7,500	7,495	—5
A. 2.—Grants-in-aid, Contributions, etc.			
O. 1,800 }	1,377	1,331	—46
M. —423 }			
A. 3.—Other Charges			
Non-voted O. 7,700 }	6,900	7,458	+558
M. —800 }			
Col. 4.—Payment of transfer travelling allowance to a leave reserve officer at the end of the year.			
Voted O. 7,900 }	4,482	4,507	+25
R. —3,418 }			
Col. 1.—Some members did not attend the meeting of the Central Advisory Board of Health and no meeting of <i>ad hoc</i> Committee appointed on food adulteration could be held during the year.			
B.—Public Health Establishment—Charges brought to account initially against the Grant for Medical Services (No. 39)	31,800	31,800	..
C.—All India Institute of Hygiene and Public Health, Calcutta:			
C. 1.—Pay of Officers			
O. 96,200 }	73,770	73,944	+174
R. —22,430 }			
Col. 1.—Due to non-entertainment and late entertainment of several Professors and also due to grant of leave without pay to the Professor of Sanitary Engineering.			
C. 2.—Pay of Establishments			
O. 40,100 }	31,765	31,520	—245
R. —8,335 }			
Col. 1.—Due to non-entertainment of the staff of the Sanitary Engineering Section and for not filling up temporary vacancies.			
C. 3.—Other Charges			
Non-voted M. 100 }	100	60	—40
Voted O. 1,08,400 }	67,920	66,045	—1,875
R. —40,480 }			
Col. 1.—Mainly due to non-drawal of compensatory allowance and economy in expenditure			
D.—Public Health—Expenses in connection with Epidemic diseases:			
D. 1.—Port Quarantine Charges:			
D. 1 (1).—Pay of Establishments			
O. 9,500 }	9,103	9,100	—3
R. —397 }			
D. 1 (2).—Allowances, Honoraria, etc.			
O. 1,300 }	1,050	770	—280
R. —250 }			
D. 1 (3).—Contingencies			
O. 6,300 }	4,395	4,236	—159
R. —1,905 }			
Col. 1.—(i) Economy in expenditure (Rs. 400), (ii) postponement of repairs to the waiting shed at Cocanada (Rs. 750), (iii) economies in the working of a steam disinfecter and in the maintenance of and repairs to a motor launch (Rs. 755).			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
D.—Public Health—Expenses in connection with Epidemic diseases— <i>contd.</i>			
D. 1.—Port Quarantine Charges— <i>concl'd.</i>			
D. 1 (4).—Works			
O. 6,300 }	..	..	..
R. —6,300 }			
<i>Col. 1.</i> —Postponement of improvements to the Port Health Office, Madras, as a measure of economy.			
D. 1 (5).— <i>Deduct</i> —Amount recovered from Madras Port Trust			
O. —3,000 }	..	..	..
R. 3,000 }			
<i>Col. 1.</i> —See D. 1 (4).			
D. 2.—Port Health Establishments, Bombay :			
D. 2 (1).—Pay of Officers			
Non-voted O. 22,000 }	22,300	22,303	+3
M. 300 }			
Voted O. 13,900 }	13,600	13,595	—5
R. —300 }			
D. 2 (2).—Pay of Establishments			
O. 17,700 }	16,050	15,868	—182
R. —1,650 }			
D. 2 (3).—Allowances, Honoraria, etc.			
Non-voted O. 5,700 }	6,490	6,800	+310
M. 790 }			
Voted O. 9,600 }	11,150	11,142	—8
R. 1,550 }			
<i>Col. 1.</i> —Due to increase in the number of ships making passing calls and applying for inspection between sunset and sunrise.			
D. 2 (4).—Contingencies			
Voted O. 11,500 }	13,300	12,906	—394
R. 1,800 }			
<i>Col. 1.</i> —Mainly to meet payment of rent for the Port Health Officers' bungalow and arrears of the Municipal General Tax on the Disinfection shed.			
D. 2 (5).— <i>Grants-in-aid, Contributions, etc.</i>	600	600	..
D. 2 (6).— <i>Deduct</i> —Amount recovered from Bombay Port Trust			
Non-voted O. —16,700 }	—12,376	—16,700	—4,324
M. 4,324 }			
<i>Col. 1.</i> —To meet the adjustment of the difference between the actual recovery and the amount recoverable from the Bombay Port Trust for 1937-38. <i>Col. 4.</i> —Due to the difference on account of recovery due for 1937-38 having been accounted for under the corresponding receipt head.			
Voted O. —25,700 }	—29,366	—25,700	+3,666
R. —3,666 }			
<i>Col. 4.</i> —See D. 2 (6) Non-voted—Col. 4.			
D. 3.—Port Health Establishments—Calcutta and Chittagong :			
D. 3 (1).—Pay of Officers			
Non-voted	14,400	14,400	..
Voted O. 34,700 }	29,435	29,301	—134
R. —5,265 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
D.—Public Health—Expenses in connection with Epidemic diseases—<i>contd.</i>			
D. 3.—Port Health Establishments—Calcutta and Chittagong—<i>concl'd.</i>			
D. 3 (2).—Pay of Establishments			
O. 21,200 }	20,730	20,688	—42
R. —470 }			
D. 3 (3).—Allowances, Honoraria, etc.			
Non-voted O. 4,600 }	5,585	5,384	—201
M. 985 }			
Voted O. 8,600 }	8,420	8,283	—137
R. —180 }			
D. 3 (4).—Contingencies			
O. 15,700 }	14,970	14,557	—13
R. —1,030 }			
D. 3 (5).— <i>Deduct</i> —Establishment Charges recovered from other Governments, Departments, etc.	—5,900	—5,628	+272
D. 4.—Port Health Establishments—Karachi:			
D. 4 (1).—Pay of Officers	18,800	18,800	..
D. 4 (2).—Pay of Establishments			
O. 12,000 }	11,500	11,444	—56
R. —500 }			
D. 4 (3).—Allowances, Honoraria, etc.			
O. 10,500 }	13,100	12,115	—985
R. 2,600 }			
<i>Col. 1.</i> —Overtime allowance paid in connection with the Flying Boat Service at the Karachi Port.			
D. 4 (4).—Contingencies			
O. 22,500 }	15,534	15,438	—96
R. —6,966 }			
<i>Col. 1.</i> —Due to economy.			
D. 4 (5).— <i>Deduct</i> .—Amount recovered from Karachi Port Trust	—29,300	—27,584	+1,716
<i>Col. 4.</i> —Due to the adjustment of a refund by the Karachi Port Trust.			
D. 5.—Establishment Charges paid to other Governments, Departments, etc.	1,600	1,561	—39
D. 6.—Expenses in connection with Air Port Quarantine:			
D. 6 (1).—Pay of Officers			
O. 12,000 }	13,330	13,326	—4
M. 1,330 }			
D. 6 (2).—Pay of Establishments			
O. 5,200 }	3,760	3,787	+27
R. —1,440 }			
<i>Col. 1.</i> —Non-entertainment of staff for disinfection block and non-completion of labo- ratory dispensary building.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
D.—Public Health—Expenses in connection with Epidemic diseases—<i>contd.</i>			
D. 6.—Expenses in connection with Air Port Quarantine—<i>concl'd.</i>			
D. 6 (3).—Allowances, Honcrraria, etc.			
Non-voted O. 3,400 }	3,635	4,010	+375
M. 235 }			
<i>Col. 4.</i> —Mainly payment of motor car and house rent allowances to the acting Air Port Officer sanction to which was accorded too late to admit of necessary provision being made before the close of the year.			
Voted	1,000	965	—35
D. 6 (4).—Other Charges			
O. 10,700 }	10,660	10,521	—159
R. —40 }			
D. 6 (5).—Grants-in-aid, Contributions, etc.			
O. 600 }	29	27	—2
M. —571 }			
D. 6 (6).—Works			
O. 12,100 }	..	..	..
R. —12,100 }			
<i>Col. 1.</i> —The scheme of jungle clearing outside Karachi Air Port not proceeded with owing to delay in the extension of certain sections of the Cantonments Act.			
D. 7.—Deratisation of ships :			
D. 7 (1).—Pay of Establishments			
O. 5,300 }	4,965	4,960	—5
R. —335 }			
D. 7 (2).—Allowances, Honcrraria, etc.			
Non-voted	400	378	—22
Voted O. 3,900 }	2,650	2,642	—8
R. —1,250 }			
<i>Col. 1.</i> —In Bengal (Rs. 550) due to less numbers of inspections than anticipated, Bombay (Rs. 500) due to a post having been kept vacant, and in Sind (Rs. 200) due to less expenditure on account of fewer ships requiring deratisation.			
D. 7 (3).—Contingencies			
O. 4,300 }	5,950	5,438	—512
R. 1,650 }			
<i>Col. 1.</i> —Mainly due to increased expenditure for fumigation in Sind.			
D. 8.—Malaria Survey of India :			
D. 8 (1).—Pay of Officers			
Non-voted. O. 36,000 }	..	..	..
M. —36,000 }			
<i>Col. 1.</i> —Due to the postponement, on account of financial stringency, of the transfer of Malaria Survey of India from the Indian Research Fund Association to Government.			
Voted O. 10,600 }	..	..	..
R. —10,600 }			
<i>Col. 1.</i> —See Non-voted.			
D. 8 (2).—Pay of Establishments			
O. 25,100 }	..	..	..
R. —25,100 }			
<i>Col. 1.</i> —See D. 8 (1) Non-voted.			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—
1		2	3	4
		Rs.	Rs.	Rs.
D.—Public Health—Expenses in connection with Epidemic diseases— <i>concl'd.</i>				
D. 8.—Malaria Survey of India— <i>concl'd.</i>				
D. 8 (3).—Allowances, Honoraria etc.				
Non-voted	O.	7,500 }	..	..
	M.	—7,500 }		
Col. 1.—See D. 8 (1) Non-voted.				
Voted	O.	3,300 }	..	..
	R.	—3,300 }		
Col. 1.—See D. 8 (1) Non-voted.				
D. 8 (4).—Grants-in-aid, Contributions, etc.				
	O.	500 }	..	..
	M.	—500 }		
Col. 1.—See D. 8 (1) Non-voted.				
D. 8 (5).—Contingencies				
	O.	15,000 }	..	..
	R.	—15,000 }		
Col. 1.—See D. 8(1) Non-voted.				
E.—Bacteriological Laboratories—Central Research Institute, Kasauli:				
E. 1.—Pay of Officers				
Non-voted	O.	84,700 }	72,285	72,240
	M.	—12,415 }		—45
Voted				
		6,600	6,600	..
E. 2.—Pay of Establishments				
		58,800	58,707	—93
E. 3.—Allowances, Honoraria, etc.				
Non-voted	O.	1,300 }	1,930	1,912
	M.	630 }		—18
Voted				
	O.	300 }	290	295
	R.	—10 }		+ 5
E. 4.—Purchase of Serum Bottles				
	O.	4,000 }	10,300	10,296
	R.	6,300 }		—4
Col. 1.—Large purchase due to unexpected demand for cholera vaccine.				
E. 5.—Purchase and Repair of Apparatus				
	O.	7,000 }	4,680	4,644
	R.	—2,320 }		—36
Col. 1.—Due to economy.				
E. 6.—Contingencies				
	O.	52,100 }	53,900	53,756
	R.	1,800 }		—144

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2	3	4	
		Rs.	Rs.	Rs.	
F.—Grants-in-aid :					
F. 1.—For Public Health Purposes :					
F. 1 (1).—To Indian Research Fund					
	O. 3,52,300 }	1,66,585	1,66,585	..	
	R. —1,85,715 }				
Col. 1.—As a measure of economy (Rs. 1,75,000), and payment of a smaller grant due to entertainment of Professors at lower rate of pay at the school of Tropical Medicine, Calcutta (Rs. 10,715).					
F. 1 (2).—To Others					
	O. 5,000 }	20,000	20,000	..	
	R. 15,000 }				
Col. 1.—Non-recurring grant to an Indian Troops Maternity and Child Welfare Centre for building purposes in North-West Frontier Province.					
F. 3.—For Pasteur Institutes					
	O. 7,700 }	..	..	..
	R. —7,700 }				
Col. 1.—Due to non-payment of the grant-in-aid. as the institute had a sufficient surplus balance to carry on its activities during the year.					
H.—Charges in England :					
H. 1.—Secretary of State for India :					
H. 1 (1).—Miscellaneous					
Non-voted	O. 1,000 }	7,000	6,184	—816	
	M. 6,000 }				
Col. 1.—Unforeseen leave salaries.					
Voted	O. 14,000 }	15,000	14,654	—346	
	R. 1,000 }				
H. 2.—High Commissioner for India :					
H. 2 (1).—Leave and Deputation Salaries and Sterling Overseas Pay					
Non-voted	O. 57,000 }	53,000	48,735	—4,265	
	M. —4,000 }				
Col. 4.—Mainly provision for leave salary expected to be paid in March 1939, but not drawn till April owing to late arrival of officer.					
Voted	O. 9,000 }	2,000	1,129	—871	
	R. —7,000 }				
Col. 1.—See paragraph 29 of the Audit Report. Less expenditure on leave salary and no officer in receipt of sterling overseas pay. Col. 4.—Due to rounding of the estimate.					
H. 2 (3).—Other Charges					
	R. 3,067	3,067	3,067	..	
Col. 1.—New recurring grant sanctioned after the budget was framed.					
I.—Loss or Gain by Exchange					
Non-voted	M. 313	313	349	+36	
Voted	R. 84	84	116	+32	
Surrenders or withdrawals within Grant					
Gross	R. 3,36,935	3,36,935	..	—3,36,935	
Deductions	R. 666	666	..	—666	
Totals	{ Non-voted	{ Gross	2,61,129	2,56,937	—4,142
		{ Deductions	—12,376	—16,700	—4,324
		{ Net	2,48,753	2,40,237	—8,466
	{ Voted	{ Gross	11,26,900	7,83,357	—3,43,543
		{ Deductions	—63,900	—58,912	+4,988
		{ Net	10,63,000	7,24,445	—3,38,555

NOTES.

1. The saving in the voted section of the grant which comes to 31·84 per cent. this year against 9·1 in 1937-38 and 6·2 in 1936-37 is mainly attributable to sub-head F. 1(1) and group heads C and D. 8. Smaller expenditure under this section contributed to a gross saving of Rs. 3,43,543, which was partly reduced by an excess of Rs. 4,988 due to decrease in recoveries.

2. The final saving of Rs. 8,466 in the non-voted section of the grant is composed of Rs. 4,142 due to less expenditure and Rs. 4,324 due to larger recoveries.

3. *Sub-head C. 1.*—The modifications for the last three years shewn in the following statement indicate that the original provision under this sub-head was overestimated.

	1938-39.	1937-38.	1936-37.
	Rs.	Rs.	Rs.
Original provision	96,200	1,12,100	81,800
Modification	—22,430	—44,600	—20,335

Subsidiary Accounts.

Financial results of the manufacture of vaccines, sera, etc., at the Central Research Institute, Kasauli.

<i>Debits.</i>	1937-38.	1938-39.
	Rs.	Rs.
Outstanding bills at commencement	3,651	2,861
Opening stock of capsules, vaccines and sera	25,089	27,046
Share of pay of officers and establishment	90,847	85,658
Allowances, honoraria, etc.	216	216
Purchase of serum bottles	4,085	10,296
Purchase and repair of apparatus	3,451	3,096
Contingencies	25,036	28,549
Share of payments to officers on sale of vaccines, etc., to private persons	821	889
Overhead charges	19,023	19,607
Excess of credits over debits . . . . .	..	94,425
Total	1,72,222	2,72,643
<i>Credits.</i>		
Sale proceeds actually recovered	1,35,627	2,39,400
Outstanding bills at end of year	2,861	2,306
Stock of capsules, vaccines and sera at end of year	27,046	30,937
Excess of debits over credits	6,688	..
Total	1,72,222	2,72,643

FATEH CHAND,
Head Clerk.

CENTRAL RESEARCH INSTITUTE, KASAUJI; }

Dated the 10th August, 1939.

J. B. TAYLOR,
Colonel, I.M.S.,
Director.

Store Accounts for the year 1938-39 of sera and vaccines, etc., manufactured at the Central Research Institute, Kasauli.

	Opening balance.	Receipts during the year.	Utilizations, sale and other dispo- sals during the year.	Shortage, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Empty capsules—</i>					
Not vacuumised	13,904	10,296	7,313	..	16,887
<i>Filled up capsules—</i>					
Vaccines	2,302	2,06,040	2,04,557	297	3,488
Sera	2,369	30,314	30,597	37	2,049
<i>Finished but not bottled—</i>					
Vaccines	8,471	49,375	49,333	..	8,513
Total	27,046	2,96,025	2,91,800	334	30,937

The stocks of (1) empty capsules not vacuumised, (2) filled up capsules of sera and vaccines and (3) vaccines finished but not bottled are regularly checked as follows :—

In the case of (1) by sample check along with that of all other stores, quarterly by the Store Clerk, half yearly by the Assistant to Director and annually by the Director who records the result in the several stock registers and submits a certificate of this to the Director General, Indian Medical Service.

In the case of (2) and (3) yearly and monthly respectively by the Assistant Director in charge of sera and vaccines manufacture, the result of verification being recorded in the registers at the time of check.

The result of the checks exercised is always satisfactory and the last check was made on the 31st December 1938 in respect of (1) and on the 31st March 1939 and 1st August 1939 respectively in respect of (2) and (3).

The position of the stores is satisfactory and the closing balances are not unnecessarily large.

FATEH CHAND,

Head Clerk.

CENTRAL RESEARCH INSTITUTE, KASAU LI ;
Dated the 10th August, 1939. }

J. B. TAYLOR,

Colonel, I.M.S.

Director.

Comments of the Director on the financial result for the year 1938-39 of the Central Research Institute, Kasauli.

The financial result of manufacture of vaccines and sera, etc., at this Institute for the year 1938-39 showed a profit of Rs. 94,425 against a loss of Rs. 6,688 in 1937-38. The main cause for this profit during the year under review was abnormally heavy demand for cholera vaccine consequent on a severe epidemic of cholera in Northern India which apparently commenced from the dispersal of pilgrims from Hardwar. The following is a statement giving comparative view of quantities of the principal products of the Institute, namely, cholera, mixed typhoid-paratyphoid and influenza vaccines and of antivenom serum sold in 1937-38 and 1938-39 :—

	Unit.	Sold in 1937-38.	Sold in 1938-39.
1	2	3	4
Cholera vaccine	ccs.	257,461·5	2,117,552·5
Mixed Typhoid-Paratyphoid vaccine	„	372,832	283,440·5
Influenza vaccine	„	24,729·5	3,699
Antivenom serum	Tubes of 10 cc. (Concentrated)	8,009	7,461

The demand for mixed typhoid-paratyphoid and influenza vaccines and of antivenom serum was less than in previous year.

The decrease in expenditure under share of pay of officers and establishment is chiefly due to the appointment of a junior officer in place of a senior one transferred in the course of the year. The increase in expenditure under "Purchase of serum bottles" and "Contingencies" is accounted for by the huge sale of cholera vaccine.

CENTRAL RESEARCH INSTITUTE, KASAUJI; }
Dated the 10th August, 1939.

J. B. TAYLOR
Colonel, I. M. S.,
Director.

Observations by Audit.

The accounts of the Central Research Institute, Kasauli, are locally audited once in three years. The last audit was conducted in 1936, and, though it was due again in 1939, it was not taken up in that year on account of the curtailment of local inspections as a measure of economy.

GRANT No. 41.—AGRICULTURE

(See also Commercial Appendix.)

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "40.—AGRICULTURE".				
A.—Superintendence—Imperial Agricultural Research Institute :				
A. 1.—Pay of Officers				
Non-voted		1,800	1,800	..
Voted	O. 25,400	25,410	25,410	..
	R. 10 }			
A. 2.—Pay of Establishments				
	O. 59,800	58,548	58,547	—1
	R. —1,252 }			
A. 3.—Allowances, Honoraria, etc.				
	O. 6,800	4,558	4,557	—1
	R. —2,242 }			
Col. 1.—Curtailment of tours due to pressure of work at headquarters (Rs. 1,562) and economy measures (Rs. 680).				
A. 4.—Contingencies				
	O. 1,00,900	1,05,992	1,06,350	+358
	R. 5,092 }			
B.—Expert Staff:				
B. 1.—Pay of Officers				
Non-voted	O. 35,800	35,825	35,825	..
	M. 25 }			
Voted	O. 92,600	90,819	90,139	—680
	R. —1,781 }			
B. 2.—Pay of Establishments				
	O. 1,47,600	1,39,982	1,39,962	—20
	R. —7,618 }			
B. 3.—Allowances, Honoraria, etc.				
Non-voted	O. 3,800	3,437	3,437	—
	M. —363 }			
Voted	O. 9,700	8,772	8,761	—11
	R. —928 }			
B. 4.—Purchase and Upkeep of Cattle				
	O. 12,000	14,993	14,974	—19
	R. 2,993 }			
Col. 1.—Due to extra feeding stuff required to carry out feeding experiments with the milch herd.				
B. 5.—Purchase of New Machinery and Plant, Apparatus, etc., and Gas and Water Supply				
	O. 22,900	21,704	21,940	+236
	R. —1,196 }			
B. 6.—Contingencies				
	O. 64,400	54,619	54,721	+102
	R. —9,781 }			
Col. 1.—Due to economy measures and transfer of some tractors to the Agricultural Sub-Station, Karnal.				

II A

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
Rs.	Rs.	Rs.	
C.—Experimental Farms :			
C. 1.—Pay of Officers			
O. 9,900 }	9,363	9,225	—138
R. —537 }			
C. 2.—Pay of Establishments			
O. 19,700 }	18,593	18,574	—19
R. —1,107 }			
C. 3.—Allowances, Honoraria, etc.			
O. 300 }	613	613	..
R. 313 }			
C. 4.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery, Plant, Buildings, etc.			
O. 4,100 }	10,039	8,677	—1,362
R. 5,939 }			
<i>Col. 1.—Purchase of a thresher urgently required. Col. 4.—Late supply of thresher necessitated postponement of payment of 20 per cent. of the bill till next year.</i>			
C. 5.—Upkeep and Replacement of Cattle, Land, Machinery, Plant, Buildings, etc.			
O. 2,000 }	1,800	1,759	—41
R. —200 }			
C. 6.—Feed of Dairy Cattle including Grazing Charges			
O. 3,500 }	3,200	3,199	—1
R. —300 }			
C. 7.—Other Expenses			
O. 27,900 }	26,550	26,466	—84
R. —1,350 }			
D.—Sugarcane Station, Coimbatore :			
D. 1.—Pay of Officers			
Non-voted O. 15,600 }	15,575	15,529	—46
M. —25 }			
Voted O. 14,800 }	15,360	15,348	—12
R. 560 }			
D. 2.—Pay of Establishments			
O. 29,600 }	27,494	27,324	—170
R. —2,106 }			
D. 3.—Allowances, Honoraria, etc.			
Non-voted O. 2,000 }	1,783	1,783	..
M. —217 }			
Voted O. 2,800 }	2,520	2,471	—49
R. —280 }			
D. 4.—Sugarcane Station Working Expenses, etc.			
O. 18,000 }	18,025	18,016	—9
R. 25 }			
D. 5.—Other Contingencies			
O. 4,100 }	3,740	3,740	..
R. —360 }			
E.—Miscellaneous—Gas, Ice and Electric Installations :			
E. 1.—Pay of Officers			
O. 4,800 }	4,790	4,788	—2
R. —10 }			
E. 2.—Pay of Establishments			
O. 4,300 }	4,635	4,634	1
R. 335 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
G.—Miscellaneous—Estate Establishments :			
G. 1.—Pay of Establishments			
O. 9,800 }	9,389	9,388	—1
R. —411 }			
G. 2.—Petty Construction and up keep of Estate			
O. 1,500 }	978	978	—
R. —522 }			
G. 3.—Other Expenses			
O. 4,900 }	2,913	2,913	—
R. —1,987 }			
<i>Col. 1.—Transfer of sanitation service to the New Delhi Municipal Committee.</i>			
H.—Indian Central Cotton Committee :			
H. 1.—Pay of Officers			
O. 27,300 }	26,028	26,418	+390
R. —1,272 }			
H. 2.—Pay of Establishments			
O. 13,500 }	8,477	8,477	..
R. —5,023 }			
H. 3.—Allowances, Honoraria, etc.			
O. 4,600 }	5,016	4,847	—169
R. 416 }			
H. 4.— <i>Deduct</i> —Recoveries from the Com- mittee			
O. —44,100 }	—38,193	—38,302	—109
R. 5,907 }			
I.—Fumigation of American Cotton :			
I. 1.—Pay of Establishments	5,000	4,750	—250
I. 2.—Other Expenses			
O. 1,16,400 }	1,57,400	1,54,698	—2,702
R. 41,000 }			
<i>Col. 1.—More import of American Cotton.</i>			
J.—Agricultural Research Scheme :			
J. 1.—Botanical Sub-station :			
J. 1 (1).—Pay of Officers	5,300	5,280	—20
J. 1 (2).—Pay of Establishments			
O. 6,100 }	5,454	5,383	—71
R. —646 }			
J. 1 (3).—Other Charges	14,200	13,972	—228
J. 2.—Sugarcane Sub-station at Karnal :			
J. 2 (1).—Pay of Establishments			
O. 5,200 }	5,083	5,083	..
R. —117 }			
J. 2 (2).—Works			
O. 4,000 }	..	—	—
R. —4,000 }			
<i>Col. 1.—Due to works expenditure having been met from the budget of the Central Public Works Department on the transfer of control of buildings to that Department.</i>			
J. 2 (3).—Other Charges			
O. 8,300 }	8,510	8,466	—44
R. 210 }			

Major Head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
J.—Agricultural Research Scheme—contd.			
J. 3.—Research on Mosaic and other Diseases of Sugarcane :			
J. 3 (1).—Pay of Officers			
O. 9,800 }	9,729	9,729	..
R. —71 }			
J. 3 (2).—Pay of Establishments			
O. 5,700 }	5,543	5,535	—8
R. —157 }			
J. 3 (3).—Provident Fund Contributions	300	210	—90
J. 3 (4).—Other Charges	4,300	4,268	—32
J. 4.—Scheme for Research on the Genetics of Sugarcane, Coimbatore :			
J. 4. (1).—Pay of Officers			
O. 5,800 }	5,824	5,824	..
R. 24 }			
J. 4 (2).—Provident Fund Contributions			
O. 400 }	321	361	+43
R. —79 }			
J. 4 (3).—Other Charges	1,109	1,092	—8
J. 5.—Scheme for Research on Potato Breeding in Northern India :			
J. 5 (1).—Pay of Establishments			
O. 4,600 }	4,480	4,389	—91
R. —120 }			
J. 5 (2).—Provident Fund Contributions			
O. 200 }	..	..
R. —200 }			
<i>Col. 1.</i> —The staff was not given the benefit of the Contributory Provident Fund.			
J. 5 (3).—Other Charges			
O. 7,400 }	15,168	15,264	+96
R. 7,768 }			
<i>Col. 1.</i> —Due to certain construction works having been sanctioned after the budget had been framed.			
J. 6.—Wheat-Breeding Scheme :			
J. 6. (1).—Pay of Establishments			
R. 2,282	2,282	2,254	—28
<i>Col. 1.</i> —Due to late sanction to the Scheme.			
J. 6 (2).—Travelling Allowance			
R. 500	500	481	—19
<i>Col. 1.</i> —See J. 6. (1).			
J. 6(3).—Miscellaneous			
R. 2,000	2,000	1,971	—29
<i>Col. 1.</i> —See J. 6 (1).			
J. 6. (4).—Non-recurring Expenditure.			
R. 2,134	2,134	2,134	..
<i>Col. 1.</i> —See J. 6 (1).			
J. 7.—Tobacco-Breeding Station, Guntur :			
J. 7 (1).—Pay of Establishments			
O. 5,600 }	6,390	6,312	—78
R. 790 }			
J. 7 (2).—Other Charges			
O. 10,200 }	17,054	16,706	—348
R. 6,854 }			
<i>Col. 1.</i> —Due to works not completed and therefore carried over from the previous year.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
J.—Agricultural Research Scheme—concl'd.			
J. 8.—Research on Insect Pests of Sugarcane :			
J. 8 (1).—Pay of Officers			
O. 7,800 }	4,522	4,522	..
R. —3,278 }			
J. 8 (2).—Pay of Establishments			
O. 9,200 }	9,820	9,812	—8
R. 620 }			
J. 8 (3).—Provident Fund Contributions			
O. 500 }	..	..	..
R. —500 }			
<i>Col. 1.</i> —Due to appointment of a pensionable Government servant to the post of the Biological Control Research Officer.			
J. 8 (4).—Other Charges			
<i>Non-voted</i>	2,000	2,003	+3
Voted O. 28,600 }	11,160	11,083	—77
R. —17,440 }			
<i>Col. 1.</i> —Due to the inability of the contractor to complete the construction and equipment of the Controlled Temperature room during 1938-39.			
J. 9.—Scheme for Research on the Chemistry of Sugarcane :			
J. 9 (1).—Pay of Officers			
O. 2,400 }	2,362	2,361	—1
R. —38 }			
J. 9 (2).—Pay of Establishments			
O. 2,400 }	2,040	2,075	+35
R. —360 }			
J. 9 (3).—Other Charges			
O. 2,500 }	1,652	1,626	—26
R. —848 }			
J. 11.—Scheme for Pedigree Herd Books :			
J. 11 (1).—Other Charges	300	285	—15
J. 12.—Analysis of Cinchona Soils :			
J. 12 (1).—Pay of Establishments			
R. 200 }	200	194	—6
J. 12 (2).—Other Charges			
R. 100 }	100	92	—8
J. 13.— <i>Deduct</i> —Recoveries from the Imperial Council of Agricultural Research			
<i>Non-voted</i>	—2,000	—2,003	—3
Voted O. —1,52,200 }	—1,47,828	—1,46,767	+1,061
R. 4,372 }			
K.—Cotton Cess Staff :			
K. 1.—Pay of Establishments	1,900	1,471	—429
<i>Col. 4.</i> —Due to rounding of the provision.			
K. 2.—Contingencies			
O. 100 }	72	72	..
R. —28 }			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
L.—Payments from Sugar Excise Duty to Sugar Manufacturing Provinces :				
L. 1.—Sugar Manufacturing Provinces		14,65,000	14,65,000	..
L. 2.—To Others :				
L. 2 (1).—To Imperial Institute of Sugar Technology		35,000	35,000	..
M.—Works				
	O. 8,300 }	7,190	7,103	—87
	R. —1,110 }			
<i>Col. 1.</i> —Due to petty works costing up to Rs. 2,500 being classified as ordinary contingent charges. Original provision under this sub-head was made under a misapprehension.				
N.—Dairy Expert :				
N. 1.—Pay of Officers				
	O. 15,400 }	15,150	15,133	—17
	R. —250 }			
N. 2.—Pay of Establishments				
	O. 11,500 }	11,750	11,725	—25
	R. 250 }			
N. 3.—Allowances, Honoraria, etc.				
	O. 7,000 }	6,500	6,448	—52
	R. —500 }			
N. 4.—Contingencies				
	O. 4,100 }	3,890	3,877	—13
	R. —210 }			
O.—Dairy Farms :				
O. 1.—Pay of Officers				
	O. 8,900 }	10,475	10,473	—2
	R. 1,575 }			
<i>Col. 1.</i> —Provision not made in the budget for the duty pay of the officiating incumbent of a post.				
O. 2.—Pay of Establishments				
	O. 48,500 }	45,930	45,780	—150
	R. —2,570 }			
O. 3.—Allowances, Honoraria, etc.				
	O. 4,800 }	4,805	4,659	—146
	R. 5 }			
O. 4.—Capital Expenditure, Acquisition of additional Cattle, Land, Machinery, Plant, Buildings, etc.				
	R. 1,600	1,600	940	—660

Col. 1.—Due to expenses incurred at the Bangalore Institute for purchase of new machinery, plant apparatus and laboratory fittings originally provided under O. 8. *Col. 4.*—Non-supply of one Certling Chamometic balance.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
O.—Dairy Farms—<i>conold.</i>			
O. 5.—Upkeep and Replacement of Cattle, Land, Machinery, Plant, Buildings, etc.			
O. 9,100 }			
R. 1,260 }	10,360	9,876	—484
O. 6.—Feed of Dairy Cattle, including Grazing Charges			
O. 44,500 }			
R. 5,652 }	50,152	50,145	—7
O. 7.—Purchase of Dairy Produce			
O. 24,500 }			
R. —5,670 }	18,830	18,801	—29
<i>Col. 1.</i> —Due to less butter purchased on account of sufficient production from home milk and also on account of the use of margarine by the British troops in place of butter.			
O. 8.—Other Expenses			
O. 29,600 }			
R. —1,220 }	28,380	28,346	—34
P.—Imperial Dairy Research Institute			
O. 25,000 }	..	..	..
R. —25,000 }			
<i>Col. 1.</i> —Vacancy in the posts of the Director and his staff.			
R.—Grants-in-aid			
O. 10,00,000 }			
R. —2,25,000 }	7,75,000	7,75,000	..
<i>Col. 1.</i> —Due to the abandonment of the formation of the Sugar Committee. (Rs. 1,50,000 See Note 6) and reduction of the grant to the Indian Central Jute Committee in Bengal (Rs. 75,000) on grounds of economy.			
S.—Charges in England—High Commissioner for India:			
S. 1.—Leave and Deputation Salaries			
<i>Non-voted</i> O. 13,000 }			
M. —5,000 }	8,000	7,724	—276
<i>Col. 1.</i> —See paragraph 29 of the Audit Report.			
<i>Voted</i> O. 8,000 }			
R. 8,000 }	16,000	18,285	+2,285
<i>Col. 1.</i> —See paragraph 29 of the Audit Report. More leave, and overseas pay of an officer not provided in the budget. <i>Col. 4.</i> —Provision sanctioned in excess of requirements. Revised estimate was Rs. 19,000.			
S. 2.—Stores for India			
R. 13,000	13,000	8,535	—4,465
<i>Col. 1.</i> —Mainly expenditure for which provision was originally made erroneously in Grant No. 42. <i>Col. 4.</i> —Liabilities carried forward, decrease in indents and reduced prices. Rs. 4,000 was offered for surrender in telegram.			
S. 3.—Expenditure in connection with Ap- pointment to the Indian Services	1,000	901	—99
S. 4.—Sundry Items	..	133	+1

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving—
1			2	3	4
			Rs.	Rs.	Rs.
T.—Loss or Gain by Exchange					
Non-voted	M.	50	50	47	—3
Voted	R.	150	150	212	+62
Surrenders or withdrawals within Grant					
Gross	R.	2,18,018	2,18,018	..	—2,13,018
Deductions	R.	—10,279	—10,279	..	+10,279
Totals	Non-voted	Gross	68,470	68,148	—322
		Deductions	—2,000	—2,003	—3
		Net	66,470	66,145	—325
	Voted	Gross	37,75,300	35,47,346	—2,27,954
		Deductions	—1,96,300	—1,85,069	+11,231
		Net	35,79,000	33,62,277	—2,16,723

NOTES.

1. The large saving in the voted section of the grant is mainly attributable to sub-head R.—Grants-in-aid. The percentage of saving this year comes to 6.05 as against 13.56 in 1937-38 and 33.61 in 1936-37. The total saving of Rs. 2,16,723 is the net result of a gross saving of Rs. 2,27,954 due to less expenditure and an excess of Rs. 11,231 due to smaller recoveries.

2. In paragraph 5 of their Report on the Accounts of 1935-36, the Public Accounts Committee recommended that larger units of appropriation both for budgeting and appropriation report purposes should be devised in a limited number of grants as an experiment to see if it would lead to more accurate estimating and to economy. One of the grants selected by the Government of India for this purpose is this grant in which larger units of appropriation has been adopted as an experimental measure with effect from the estimates for 1939-40.

3. *Sub-head A and B.*—The Income and Expenditure account of the Imperial Agricultural Research Institute, New Delhi, for the year 1938-39 has been audited locally and found correct according to the books of the Institute, the extent of Audit being limited generally to the check of transactions for one month.

4. *Sub-head C.*—The Income and Expenditure Account of the Agricultural Sub-station Imperial Agricultural Research Institute, Karnal, for 1938-39, has been audited and found correct, the scrutiny of the accounts having been restricted to one month's transactions of the year.

The excess of expenditure over income during the year under review is Rs. 49,155 against Rs. 42,599 in the year 1937-38, the income for the year 1938-39 being Rs. 41,531 against Rs. 44,995 in 1937-38 and the expenditure for the year being Rs. 90,686 against Rs. 87,594 in 1937-38. Excluding Rs. 5,080 on account of depreciation of buildings and Plant and Machinery the excess of expenditure over income for 1938-39 was Rs. 44,075 as against Rs. 30,659 in 1937-38 and Rs. 56,342 in 1936-37.

As compared with the last year, the income during the year under review increased under the heads "Sale of Grain and Fodder" (Rs. 4,339), due to sale of surplus grain and fodder as a result of disbandment of Haryana Herd, and "Rent of Land leased" (Rs. 1,310) due to the leases of small grazing plots and Jodhawala land not needed for farm work, while there was a decrease under "Dairy Produce" (Rs. 5,666), "Unvalued Cattle" (Rs. 952) and "Revaluation of Live Stock" (Rs. 3,280), the decrease being mainly due to transfer of Haryana Herd.

The expenditure during the year 1938-39 was less under the heads "Purchase of grain" (Rs. 1,528) due to the transfer of Haryana Herd, "Cost of Milk etc., issued to Farm Stock" (Rs. 4,850) due to decrease in the number of animals and "Salaries and Wages" (Rs. 5,936) due to less number of temporary establishment engaged during the year, and more under the heads "Repairs to Plant and Machinery and purchase of spare parts" (Rs. 8,922) mainly due to the purchase of threshing machine (Rs. 4,800) and weighbridges (Rs. 3,600), and "Repairs to buildings and other works" (Rs. 6,028) due to special repairs done to the old barracks to make them habitable.

The depreciation of plant and machinery amounted to Rs. 4,624 in the year 1938-39 against Rs. 11,475 in the year 1937-38. The decrease during the year under review is due partly to the inclusion in the last year's accounts, under this head of a special charge of Rs. 5,371 on account of loss on sale of machinery and partly to the different rates of depreciation applied during 1938-39, as a result of the annual revaluation of the plant and machinery. Standard rates of depreciation have since been fixed with effect from 1939-40.

5. *Sub-head L.*—Payments from Sugar Excise Duty to Sugar manufacturing Provinces—An amount equivalent to one anna of Excise duty per hundredweight of sugar is set aside for distribution among the Sugar manufacturing Provinces and others for the purpose of assisting the cultivators of sugarcane in securing fair prices for their cane. The exact amount to be thus set aside depends on the revenue actually realised from Excise duty on sugar but provision is made in the budget on the estimated realisation from Excise duty. Grants are made from this provision for schemes approved by the Government of India. Up to 1936-37 the unspent balance of the provision lapsed to general revenues but a *pro forma* account was kept to show the amount actually realised, the amount actually spent and the balance still due to sugar manufacturing provinces etc. From 1937-38 a separate deposit head "Sugar Excise Fund" has been opened in the account and the unutilised balance of the provision in 1937-38 and 1938-39 irrespective of the actual receipts has been transferred to this Fund so that it may be available for expenditure in subsequent years.

The following three statements show the exact position up to the end of 1938-39 :—

A. *Pro forma* Account—

	Rs.
(i) Share of duty at one anna per cwt. of sugar for 1938-39	13,21,475
(ii) Amount paid in 1938-39—	
(a) to Provinces—	
Bengal	22,880
Punjab	33,300
Bombay	9,784
Bihar	3,42,000
	4,07,964
(b) to others—	
Imperial Institute of Sugar Technology	35,000
	4,42,964
(iii) Balance due for 1938-39 (i-ii)	8,78,511
(iv) Balance of previous years brought forward	14,13,868
(v) Total balance in the account on 31st March 1939	22,92,379

B. *Utilisation of the Provision in the Demands for 1938-39—*

(i) Provision under sub-head L	15,00,000
(ii) Paid to Provinces as in A. (ii) (a) (included in sub-head L. 1)	4,07,964
(iii) Paid to others, as in A. (ii) (b) (<i>vide</i> sub-head L. 2)	35,000
(iv) Transferred to the Fund as a reserve [included in sub-head L. 1—see C. (ii) below]	10,57,036
(v) Balance	..

C. *Sugar Excise Fund—*

(i) Opening balance on 1st April 1938	5,78,945
(ii) Credits during 1938-39 as in B. (iii) above	10,57,036
(iii) Debits . . . . .	..
(iv) Closing balance	16,35,981

This balance is included in the available balance in the *pro forma* account, *vide* A. (v) above*

6. *Sub-head R.*—Out of the original provision of Rs. 10,00,000 a sum of Rs. 5,00,000 was intended for the Central Sugar Committee. When the proposal to constitute such a committee was abandoned, a sum of Rs. 3,50,000 only was paid to the Imperial Council of Agricultural Research to meet commitments entered into by the Council which could have been transferred to the Committee on its formation and the balance of Rs. 1,50,000 surrendered to Government.

SUBSIDIARY ACCOUNTS

ACCOUNT of consumable stores of the Imperial Dairy Institute, Bangalore for 1938-39.

	Rs.
Opening balance on 1st April 1938	8,306
Receipts during the year	62,733
Total	71,039

Utilisation, sales and disposals during the year	.	.	.	63,233
Closing balance on 31st March 1939	.	.	.	7,806(a)
Total	.	.	.	71,039

(a) The closing balance includes the following :—

	Rs.
(i) Fodder etc., of cattle	3,322
(ii) Building materials	16
(iii) Stores for repairs to plant and spare parts	895
(iv) Other Miscellaneous Stores	3,573
	7,806

2. The stores were verified by the Superintendent, office of the Imperial Dairy Institute, four times during the year by actual count and weighment. The results of verification disclosed the following discrepancies :—

Particulars.	Excess.	Deficit.	Remarks.
Silage at Bommanpally	31,917 lbs.	..	Due to taking average weight of the basket while issuing.
Silage at Bangalore	..	7,165 lbs.	Turned mouldy and unfit for use.
Steam coal	4,756 lbs.	..	Due to taking average weight when issuing.

The stores were also verified by the Superintendent, office of the Imperial Dairy Expert, in January 1939. Small excesses in two items and deficiencies in nine items were noticed; the excesses were taken on to the stock book and accounted for, and the deficiencies were written off under sanction of the Imperial Dairy Expert.

3. No excessive purchases were made during the year and the closing balances were not in excess of requirements.

4. No stores were revalued during the year.

A. D. MANICKAVELU,
Accountant,
Imperial Dairy Institute.

S. COX,
Superintendent, Imperial Dairy
Institute.

BANGALORE;
The 9th August, 1939.

Store Account for the animals belonging to the Dairy Institute, Bangalore for 1938-39.

Statement I.—Balance.

Balance on 1st April 1938	Rs. 14,744
Receipts (Statement II)	5,923
Total	20,667
Issues (Statement III)	4,922
Balance on 31st March 1939	15,745

Statement II.—Receipts.

To cash purchase	2,417
To increase in value through revaluation	3,506
Total	5,923

Statement III.—Issues.

By sales	1,960
By deaths	370
By transfer to Wellington Milk Depot	150
By decrease in value through revaluation	2,442
Total	4,922

Name of the Agency employed for valuation.—The Imperial Dairy Expert, Bangalore.

Method adopted for valuation of animals.—The valuation of the animals was made in accordance with the principles contained in Government of India, Department of Education Health and Lands' letter dated 3rd July 1935.

A. D. MANICKAVELU,
Accountant,
Imperial Dairy Institute.

S. COX,
Superintendent, Imperial Dairy
Institute.

BANGALORE;
The 9th August, 1939.

NOTE.—The Store accounts for consumable stores and for animals belonging to the Imperial Dairy Institute, Bangalore were not locally audited during 1938-39.*

* Accountant General, Madras.

Summary of Store account of the animals belonging to the Agricultural Sub-Station, Imperial Agricultural Research Institute, Karnal for 1938-39.

Particulars.	Amount.
	Rs.
Opening balance on 1st April 1938.	23,215
<i>Add—</i>	
Unvalued young male stock and calves on 1st April 1938 valued during the year	989
Net increase in revaluation	515
Total	24,719
<i>Deduct—</i>	Rs.
Sales	3,174
Deaths	330
Transferred.	400
Sent to Pinjrapole	50
	3,954
Closing balance on 31st March, 1939	20,765

*Name of the Agency employed for verification and revaluation :—*Director and Imperial Agriculturist of Imperial Agricultural Research Institute, New Delhi.

*Method adopted for re-valuation :—*Every animal was inspected, examined and then re-valued. The quality and class of the animals with due consideration to the market value of the same class of animals was kept in view. Necessary depreciation and appreciation in the values of old and young ones was allowed, as needed.

Certified that the animals were actually counted and their number found to agree with the number shown in the stock register of animals.

Review.—The stock of animals as it stood on 1st April 1939 is not large. The surplus young stock or the animals which are not wanted are under sale, and will be disposed of shortly.

KARNAL;

Dated the 5th May, 1939.

JAMALUDDIN,

*Cattle Superintendent,
Agricultural Sub-Station, Imperial Agricultural
Research Institute, Karnal.*

Audit comments.—The Audit Department has no comments to offer.

NEW DELHI;

Dated the 19th August, 1939.

MOHAN BEHARI LAL,

*Examiner, Outside Audit Department,
Office of the Accountant General, Central Revenues*

Store Account of the Agricultural Sub-station of Imperial Agricultural Research Institute, Karnal, for 1938-39.

Particulars.	Opening balance on 1st April 1938.	Receipts.	Issues.	Wastage, losses, deprecia- tions, etc., during the year.	Closing balance on the 31st March 1939.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Feeding Stuffs, etc.	5,921	60,128	61,734	483	3,832
2. Oilcakes, bran, etc.	466	2,555	2,631	14	376
3. Manures	2	29	13	..	18
4. Plant, machinery spare parts	9,739	5,438	4,029	..	11,148
5. General goods*	6,801	3,492	4,926	1	5,366
6. Coal, petrol, etc.	898	8,453	7,967	5	1,379
7. Medical Stores	761	729	671	..	819
8. Anand Creamery Stores*	1,483	..	176	3	1,304
Total	26,071	80,824	82,147	506	24,242

*The difference between the opening balance on 1st April 1938 and the closing balance on 31st March 1939 against the particulars under asterisks is due to inclusion of Rs. 7 under "General goods" for cost of certain articles not included in the last year's account through oversight and transfer of Rs. 47 for cost of butter, salt and butter colour from the head "General goods" to "Anand Stores" to which the articles properly belong.

Review :—The balance of stores, as stood on the 31st March 1939, was not more than six months' requirements, in each case, except a few spare parts for implements and machinery which are kept for emergent utilisation. Spare parts worth Rs. 1,579 are surplus to the requirements of the Farm and arrangements are being made for their disposal as soon as possible.

ABDUR RAHIM KHAN,

KARNAL;
Dated 29th July, 1939.

*Farm Superintendent,
Agricultural Sub-station of Imperial Agricultural
Research Institute, Karnal.*

Audit comments.—The Audit Department has no comments to make.

MOHAN BEHARI LAL,

NEW DELHI;
Dated the 6th September, 1939.

*Examiner, Outside Audit Department,
Office of the Accountant General, Central Revenue.*

**Stores Account of the Imperial Agricultural Research Institute, New Delhi
for 1938-39.**

Particulars.	Opening balance on 1st April, 1938.	Receipts from all sources during the year.	Issues of all kinds during the year.	Wastage, losses, deprecia- tions, etc., during the year.	Closing Balance on 31st March, 1939.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Feeding stuffs, etc.	3,687	45,694	44,723	3	4,655
2. Oil-cakes, brans	1,219	3,601	3,974	20	826
3. Manures	517	1,097	908	..	706
4. Plant, Machinery— spare parts.	*6,085	16,191	11,952	..	10,324
5. Chemicals	*4,896	4,643	4,100	12	5,427
6. Apparatus (Spare parts)	*8,173	3,804	3,427	18	8,532
7. Coal, petrol, fuel, etc.	*2,021	10,544	10,715	58	1,792,
8. Medical stores	633	781	775	..	639
9. Miscellaneous	*20,284	11,494	14,702	1,308	15,768
Total	47,515	97,849	95,276	1,419	48,669

* The variation of figures under asterisks from the last year's closing balance is due to exclusion of "Value of deadstock and permanent articles included in the last year's statement" and transfers made under different heads due to reclassification of figures for the sake of uniformity.

This statement has been consolidated by the Accountant, Director's office, from the statements submitted by the different heads of sections in immediate charge of the stores.

IMPERIAL AGRICULTURAL RESEARCH

INSTITUTE, NEW DELHI ;

The 28th July, 1939.

B. VISWANATH,

Director.

The above stores account has been audited and found correct according to the books of the Institute, the extent of audit being limited to the check of transactions for one month generally. There are no comments to offer.

MOHAN BEHARI LAL,

Examiner, Outside Audit Department,

NEW DELHI ;

The 21st August, 1939.

Office of the Accountant General, Central Revenues.

Review of the stores position.—The statement comprises the stores accounts of the five main sections of this Institute (*viz.*, Chemistry, Botany, Mycology, Entomology and Agriculture) and the Estate Office attached to this Institute. In the present statement the value of dead-stock, *viz.*, permanent apparatus, implements and machinery, furniture, etc. has been excluded and only consumable articles are represented therein, as otherwise an intermixture of figures relating to permanent stock and consumable stores is liable to give an incorrect idea of the balances on hand.

There has been no undue consumption of stores during the year under report and the closing balances under each head are normal.

The annual stock-taking of stores during the year under report was carried out by the Heads of Sections or officers concerned with the assistance of subordinate staff.

IMPERIAL AGRICULTURAL RESEARCH

INSTITUTE, NEW DELHI ;

The 26th July, 1939.

B. VISWANATH,

Director.

IMPORTANT COMMENT.

Government Research Creamery at Anand (in liquidation).—During the year, the Creamery continued to be maintained, pending its reopening on a care and maintenance basis, as in the previous years. It has assets worth Rs. 35,700 (as against Rs. 52,000 in 1937-38) excluding lands (Rs. 30,711). The reduction in assets is mainly due to depreciation on buildings, plant and machinery. The question of reopening of the Creamery has, however, been held in abeyance by the Government of India.

The total liquidation expenses since the closing down of the Creamery in 1932 amounted to Rs. 19,800. The abnormal increase in liquidation expenses is due to depreciation on buildings, plant and machinery and some other equipment, which has been charged off for the period from 1st March 1932 to 31st March 1939, showing the correct present value of the buildings, plant, machinery and equipment.

During the year under review, the accounts of the Creamery were not audited by the Accountant General, Madras, but the balances of stock were verified by the Superintendent, Office of the Imperial Dairy Expert, Bangalore and found correct.

**GRANT No. 42.—IMPERIAL COUNCIL OF AGRICULTURAL
RESEARCH DEPARTMENT.**

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "40.—AGRICULTURE".			
A.—Administration :			
A. 1.—Pay of Officers			
Non-voted O. 1,24,800 }	1,61,139	1,61,139	..
M. 36,339 }			
Col. 1.—(i) Appointment of a non-voted officer in place of a voted one and an additional Under Secretary and (ii) leave salary of an officer drawn in India.			
Voted O. 67,900 }	41,700	42,050	+350
R. —26,200 }			
Col. 1.—See A. 1. Non-voted ; also appointment of an officiating officer on lower rate of pay.			
A. 2.—Pay of Establishments			
O. 1,06,200 }	1,02,761	1,02,761	..
R. —3,439 }			
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 10,400 }	13,500	13,442	—58
M. 3,100 }			
Col. 1.—See A. 1. ; also payment of transfer travelling allowance to some of the officers.			
Voted O. 29,900 }	14,400	14,489	+89
R. —15,500 }			
Col. 1.—See A. 1., also due to stoppage of move of the office.			
A. 4.—Contingencies			
O. 25,000 }	24,200	24,223	+23
R. —800 }			
A. 5.—Grants-in-Aid, Contributions, etc.			
O. 1,800 }	2,000	1,993	—7
M. 200 }			
A. 6.—Charges in connection with All-India Cattle Show (to be met from the Fund for Economic Development of Rural Areas)			
R. 2,55,000	2,55,000	2,55,000	..
Col. 1.—To provide for the expenses of the All-India Cattle Show met out of the grant from the Fund for Economic Development of Rural Areas.			
B.—Grant for Research Work	5,00,000	5,00,000	..
D.—Deduct.—Amount transferred from the Fund for Economic Development and improvement of Rural Areas			
R. —2,55,000	—2,55,000	—2,55,000	..
Col. 1.—See A. 6.			
E.—Charges in England—High Commissioner for India :			
E. 1.—Leave and Deputation Salaries			
Non-voted O. 15,000 }	22,000	19,418	—2,582
M. 7,000 }			
Col. 1.—See paragraph 29 of the Audit Report. Col. 4.—Final leave salary of an officer carried forward to 1939-40 owing to extension of his leave.			
Voted O. 11,000 }	27,060	25,539	—1,461
R. 16,000 }			
Col. 1.—See paragraph 29 of the Audit Report. More leave salary than anticipated.			
Col. 4.—Mainly contingent provision and rounding.			
E. 2.—Stores for India			
O. 13,000 }	..	..
R. —13,000 }			
Col. 1.—Mainly expenditure for which provision was made erroneously.			

NOTE.

The total saving in the voted section of the grant is attributable mainly to sub-heads A. 1. and A. 3. Larger recoveries amounting to Rs. 2,55,000 partly set off by increased expenditure of Rs. 2,11,219 were responsible for the final saving.

GRANT No. 43.—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.

(All-Voted).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "40.—AGRICULTURE".			
A.—Administration :			
A. 1.—Pay of Officers			
O. 1,74,000 }	1,59,281	1,59,281	..
R. —14,719 }			
A. 2.—Pay of Establishments			
O. 49,100 }	42,422	41,566	—856
R. —6,678 }			
A. 3.—Allowances, Honoraria, etc.			
O. 31,200 }	28,370	28,182	—188
R. —2,830 }			
A. 4.—Contingencies			
O. 12,700 }	11,430	11,537	+157
R. —1,270 }			
B.—Headquarters work on Grade Standards			
O. 40,000 }	29,655	29,799	+144
R. —10,345 }			
Col. 1.—Mainly due to the transfer of two hide grading stations to provinces and to measures of economy.			
C.—Study and Supervision of Experimental Grading Stations :			
C. 1.—Pay of Officers	400	400	..
C. 2.—Pay of Establishments			
O. 2,000 }	1,711	1,711	..
R. —289 }			
C. 3.—Allowances, Honoraria, etc.			
R. 134	134	134	..
C. 4.—Contingencies			
O. 100 }	837	829	—8
R. 737 }			
C. 5.—Deduct—Recoveries from the Imperial Council of Agricultural Research			
O. —2,500 }	—3,082	—3,074	+8
R. —582 }			
D.—Sugar Marketing Survey :			
D. 1.—Pay of Officers			
R. 11,900	11,900	11,609	—291
Col. 1.—Due to the scheme of sugar marketing survey having been sanctioned during the year.			
D. 2.—Pay of Establishments			
R. 3,000	3,000	2,739	—261
Col. 1.—See D. 1.			
D. 3.—Allowances, Honoraria, etc.			
R. 10,000	10,000	6,299	—3,701
Col. 1.—See D. 1. Col. 4.—Tours not undertaken owing to pressure of work at headquarters.			

176 GRANT NO. 43.—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL
MARKETING IN INDIA

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
D.—Sugar Marketing Survey— <i>concl'd.</i>				
D. 4.—Other Charges				
R.	2,500	2,500	2,490	—10
<i>Col. 1.—See D. 1.</i>				
D. 5.— <i>Deduct</i> —Recoveries from the Imperial Council of Agricultural Research.				
R.	—27,400	—27,400	—23,137	+4,263
<i>Col. 1.—See D. 1. Col. 4.—Tours not undertaken owing to pressure of work at headquarters and the saving was not re-appropriated to D. 5 to cover the excess under that sub-head through a mis-apprehension.</i>				
E.—Grant to the Imperial Council of Agricultural Research for meeting expenditure on Provincial portion of Marketing Scheme				
		2,00,000	2,00,000	..
F.—Charges in England—High Commissioner for India :				
F. 1.—Leave and Deputation Salaries				
O.	3,000	12,000	11,758	—242
R.	9,000			
<i>Col. 1.—See paragraph 29 of the Audit Report. No provision originally made for leave- salaries.</i>				
G.—Loss or Gain by Exchange				
R.	120	120	82	—38
Surrenders or withdrawals within Grant				
Gross	R.	—1,260	—1,260	+1,260
Deductions	R.	27,982	27,982	—27,982
Totals {				
Gross		5,12,500	5,08,466	—4,034
Deductions		—2,500	—26,211	—23,711
Net		5,10,000	4,82,255	—27,745

NOTE.

Sub-heads A. 1 and B are mainly responsible for the final saving of Rs. 27,745 in the grant which works out to 5.4 per cent. as against .28 per cent. in 1937-38. The saving is composed of Rs. 4,034 due to less expenditure and Rs. 23,711 due to larger recoveries.

GRANT No. 44.—IMPERIAL INSTITUTE OF SUGAR TECHNOLOGY.

(All-voted).

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "40—AGRICULTURE."				
A.—Administration :				
A. 1.—Pay of Officers	O. 1,01,400 R. —11,600 }	89,800	89,835	+35
A. 2.—Pay of Establishments	O. 72,200 R. —3,200 }	69,000	68,954	—46
A. 3.—Allowances, Honoraria, etc.	O. 12,300 R. —3,750 }	8,550	7,318	—1,232
<i>Col. 1.</i> —Emergent economy. <i>Col. 4.</i> —General curtailment of tours on account of financial stringency and the posts of some officers remaining vacant for some time.				
A. 4.—Contingencies	O. 72,600 R. —10,800 }	61,800	52,319	—9,481
<i>Col. 1.</i> —Economy in expenditure. <i>Col. 4.</i> —Certain chemicals and apparatus were not supplied in time.				
B.—Capital Expenditure :				
B. 1.—Cost of additional plant for the Factory, etc., and alteration to Buildings	O. 40,000 R. —34,500 }	5,500	5,416	—84
<i>Col. 1.</i> —The post of the Professor of Sugar Engineering having been filled very late in the year, no work was taken up.				
B. 2.—Equipment for Laboratory	O. 20,000 R. —19,700 }	300	267	—33
<i>Col. 1.</i> —See B. 1.				
C.—Running of Sugar Factory	O. 45,000 R. 5,300 }	50,300	50,297	—3
D.—Cost of maintaining the Sugar Cable Service	O. 5,500 R. 100 }	5,600	5,565	—35
E.—Bureau of Sugar Standards :				
E. 1.—Pay of Establishments	R. 3,000	3,000	2,967	—33
<i>Col. 1.</i> —The scheme was sanctioned during the course of the year.				
E. 2.—Allowances, Honoraria, etc.	R. 230	230	225	—5
<i>Col. 1.</i> —See E. 1.				
E. 3.—Contingencies	R. 1,800	1,800	1,794	—6
<i>Col. 1.</i> —See E. 1.				
E. 4.—Deduct—Recoveries from the Imperial Council of Agricultural Research	R. —5,030	—5,030	—4,986	+44
<i>Col. 1.</i> —See E. 1.				

Major Head and sub-head.	Final Appropriation 2	Actual Expenditure. 3	Excess + Saving —. 4
1	Rs.	Rs.	Rs.
F.—Sugar Research Testing Station, Bilari :			
F. 1.—Pay of Officers			
R. 3,875	3,875	3,562	—313
Col. 1.—The scheme was sanctioned during the course of the year.			
F. 2.—Pay of Establishments			
R. 7,645	7,645	7,061	—584
Col. 1.—See F. 1.			
F. 3.—Allowances, Honoraria, etc.			
R. 100	100	52	—48
Col. 1.—See F. 1.			
F. 4.—Contingencies			
R. 9,670	9,670	9,736	+66
Col. 1.—See F. 1.			
F. 5.—Deduct—Recoveries from Imperial Council of Agricultural Research			
R. —21,290	—21,290	—20,411	+879
Col. 1.—See F. 1.			
G.—Manufacture of cattle feed from molasses :			
G. 2.—Contingencies			
R. 4,990	4,990	4,927	—63
Col. 1.—The scheme was sanctioned during the course of the year.			
G. 3.—Deduct—Recoveries from the Impe- rial Council of Agricultural Research			
R. —4,990	—4,990	—4,927	+63
Col. 1.—See G. 2.			
H.—Deduct—Amount met from Sugar Excise Fund	—35,000	—25,000	..
I.—Charges in England—High Commissioner for India :			
I. 1.—Leave and Deputation Salaries			
O. 7,000	6,000	5,742	—258
R. —1,000			
I. 2.—Expenditure in connection with appointment to the Indian Services			
R. 1,000	1,000	858	142
Col. 1.—Unforeseen recruitment of a professor of sugar engineering.			
J.—Loss or Gain by Exchange			
R. 50	50	32	—18
Surrenders or withdrawals within Grant			
Gross R. 46,790	46,790	..	—46,790
Deductions R. 31,310	31,310	..	—31,310
<hr/>			
Totals	{ Gross 3,76,000	3,16,927	—59,073
	{ Deductions —35,000	—65,324	—30,324
	{ Net 3,41,000	2,51,603	—89,397

NOTES.

1. The saving in this grant works up to 26·22 per cent. this year as against 42·2 per cent. in 1937-38 and is attributable to several modifications in the original estimates appearing in column 1 under several sub-heads. The saving is due to less expenditure (Rs. 59,073) and partly to larger recoveries (Rs. 30,324).

2. Group heads E, F and G are new heads opened in connection with certain schemes sanctioned during the course of the year. The expenditure on these schemes was met by recoveries from the Imperial Council of Agricultural Research.

3. Sub-heads A. 3 and A. 4.—It has been reported by the controlling authorities that the savings under these sub-heads were not surrendered through a misapprehension.

4. As in the previous year, the variations in Column 1 under sub-heads B. 1. and B. 2, which partake of the nature of works expenditure, are appreciable.

GRANT No. 45.—CIVIL VETERINARY SERVICES.

SEE ALSO COMMERCIAL APPENDIX.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "41.—VETERINARY".			
A.—Pay of Officers:			
A. 1.—Direction			
Non-voted O. 42,900 }	21,230	21,233	+3
M. —21,670 }			
Col. 1.—Due to appointment (i) of the officiating Director at a lower rate of pay and (ii) of a voted officer in place of a non-voted officer.			
Voted O. 70,600 }	71,000	70,732	—268
R. 400 }			
A. 2.—Laboratory, Veterinary, Farm, Electrical and Medical Branches			
O. 60,800 }	54,300	54,176	—124
R. —6,500 }			
B.—Pay of Establishments:			
B. 1.—Direction			
O. 66,000 }	64,500	64,379	—121
R. —1,500 }			
B. 2.—Veterinary Branch			
O. 36,100 }	31,300	31,395	+95
R. —4,800 }			
B. 3.—Other Branches			
O. 1,02,400 }	68,500	68,148	—352
R. —33,900 }			
Col. 1.—(i) Postponement due to economy campaign, of the construction of the Central Veterinary College buildings (Rs. 25, 000), (ii) non-appointment of newly sanctioned Technical Assistants and appointments of two substitutes at lower rates of pay in the Animal Nutrition Section (Rs. 5,900), and (iii) non-appointment and late appointment of certain staff in the Poultry Research Section (Rs. 2,850).			
C.—Allowances, Honoraria, etc.			
Non-voted O. 5,100 }	3,050	2,882	—168
M. —2,050 }			
Col. 1.—Due to (i) appointment of a voted officer in place of a non-voted one (Rs. 100), (ii) curtailment of tours due to economy campaign (Rs. 1,550) and (iii) non-drawal of Mukteswar allowance by the Director for the winter season while stationed at Izatnagar (400).			
Voted O. 15,100 }	11,150	10,579	—571
R. —3,950 }			
Col. 1.—Curtailment of tours, non-appointment and late appointment of certain officers on account of economy campaign.			
D.—Purchase and Upkeep of Animals and Poultry:			
D. 1.—Purchase of Animals			
O. 21,000 }	21,700	21,645	—55
R. 700 }			
D. 2.—Purchase of Grain			
O. 39,400 }	41,500	41,370	—130
R. 2,100 }			
D. 3.—Purchase of Grass and Hay			
O. 14,000 }	12,000	11,993	—7
R. —2,000 }			
D. 4.—Cattle Attendants and Coolies			
O. 52,200 }	52,400	52,112	—288
R. 200 }			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess+ Saving—
1		2	3	4
		Rs.	Rs.	Rs.
D.—Purchase and Upkeep of Animals and Poultry— <i>conold.</i>				
D. 5.—Other Charges				
	O. 14,000 }			
	R. —5,110 }	8,890	8,632	—258
<i>Col. 1.</i> —Delay in construction of sheds of the Animal Nutrition (Rs. 1,900), late start of the Poultry Farm (Rs. 1,000) and also curtailment of expenditure on account of economy campaign (Rs. 2,400).				
E.—Cultivation Expenses :				
E. 1.—Labour and Cultivation				
	O. 23,500 }			
	R. 5,100 }	28,100	27,644	—456
<i>Col. 1.</i> —Due to improvements in cultivation area at Izatnagar after the appointment of an Estate Manager.				
E. 2.—Other Expenses				
	O. 6,000 }			
	R. —150 }	5,850	5,584	—266
F.—Maintenance of Power House				
	O. 20,000 }			
	R. —500 }	19,500	19,143	—357
G.—Purchase of Chemicals, Apparatus and Other Stores				
	O. 20,000 }			
	R. —200 }	19,800	19,120	—680
H.—Railway freight and Carriage Charges				
	O. 17,700 }			
	R. 2,050 }	19,750	18,919	—831
I.—Dairy Herd				
		1,500	1,495	—5
J.—Packing Material				
	O. 4,700 }			
	R. —1,200 }	3,500	3,160	—340
<i>Col. 1.</i> —Due to return of large number of packing cases by the customers and corresponding reduction in purchase of new cases.				
K.—Other Contingencies				
	O. 76,800 }			
	R. —700 }	75,900	74,414	—1,486
L.—Grants-in-aid, Contributions, etc.				
Non-voted	M. 20	20	22	+2
Voted	O. 700 }			
	R. 3,160 }	3,860	3,860	..
<i>Col. 1.</i> —Due to the decision of the Government of India to pay to the Allahabad Agricultural Institute in 1938-39, the last instalment of Rs. 3,000 of the grant for the Indian Dairy Diploma Training.				
M.—Establishment Charges paid to other Governments, Departments, etc.				
		18,100	18,050	—50
N.—Works				
	O. 1,81,600 }			
	R. —1,35,400 }	46,200	44,743	—1,457
<i>Col. 1.</i> —Due to (i) surrender of Rs. 13,000 in consequence of postponement of certain items of work, (ii) non-completion of the construction of the Power House staff quarters, (iii) re-adjustment of the expenditure of Rs. 6,385 wrongly debited to this head in 1937-38, and (iv) postponement of the construction of the Central Veterinary College buildings at Izatnagar due to economy campaign.				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

O.—Other Works :

O. 1.—Works Financed from the Fund for Economic Development and Improvement of Rural Areas

R.	56	56	56	..
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O. 2.—*Deduct*—Amount transferred from the Fund for Economic Development and Improvement of Rural Areas

R.	—56	—56	—56	..
----	-----	-----	-----	----

P.—Capital Expenditure—Acquisition of Additional Cattle, Machinery, etc. :

P. 1.—Capital Expenditure

O.	1,05,000	38,325	13,756	—24,569
R.	—66,675			

Col. 1.—(i) The expenditure of Rs. 6,500 provided for in 1938-39 was actually incurred in 1937-38, (ii) in Animal Nutrition Section, the gas plant could not be installed, the work of equipping the Laboratory could not be finished, certain items of expenditure had to be postponed owing to non-appointment of sanctioned new officers and some items of work could not be taken up due to installing service lines not having been completed, and (iii) in Poultry Research Section due to non-installation of the gas plant and postponement of certain expenditure owing to non-appointment of technical staff. *Col. 4.*—(i) Non-payment of a bill for Rs. 1,774 for the cost of Electric Service lines and distributing mains which could not be verified during the year and (ii) non-completion of the work of equipping the main laboratory and constructing poultry pens in the Poultry Research Section.

P. 2.—Charges in England—High Commissioner for India :

P. 2 (1).—Stores for India

O.	10,000	3,000	2,375	—625
R.	—7,000			

Col. 1.—Purchase could not be made during 1938-39 owing to late appointment of the Officer-in-Charge of the Poultry Research Section. *Col. 4.*—Represents the difference between the estimated and the actual cost of stores supplied.

P. 3.—*Deduct*—Amount transferred from the Fund for the Economic Development and Improvement of Rural Areas

O.	—1,15,000	—65,248	—40,054	+25,194
R.	49,752			

Cols. 1 and 4.—See P. 1 and P. 2.

Q.—Veterinary Research Scheme :

Q. 1.—Protozoological Section at Muktesar :

Q. 1 (1).—Pay of Officers	7,100	7,061	—39
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Q. 1 (2).—Pay of Establishments

O.	400	360	360	..
R.	—40			

Q. 1 (4).—Other Charges

600	656	+53
-----	-----	-----

Col. 4.—Due to the cost of the specimen Jars not correctly estimated.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Q.—Veterinary Research Scheme— <i>concl'd.</i>			
Q. 2.—Investigation of Tuberculosis and John's Disease:			
Q. 2 (1).—Pay of Officers			
O. 17,400 }	..	..	..
R. —17,400 }			
Col. 1.—Due to the officer-in-charge appointed for this scheme having proceeded to England for training.			
Q. 2 (2).—Pay of Establishments			
O. 2,800 }	..	..	..
R. —2,800 }			
Col. 1.—See Q. 2 (1).			
Q. 2 (4).—Other Charges			
O. 17,500 }	..	..	..
R. —17,500 }			
Col. 1.—See Q. 2 (1).			
Q. 3.—Research in Warble Flies at Muktesar:			
Q. 3 (1).—Pay of Establishments			
O. 2,500 }	2,460	2,460	..
R. —40 }			
Q. 3 (2).—Other Charges	2,000	2,000	..
Q. 4.—Research into the Diseases of Poultry in Bengal:			
Q. 4 (1).—Pay of Officers			
O. 4,000 }	..	..	..
R. —4,000 }			
Col. 1.—See Q. 2 (1).			
Q. 4 (2).—Other Charges			
O. 4,100 }	..	..	..
R. —4,100 }			
Col. 1.—See Q. 2 (1).			
Q. 5.—Scheme for Investigation into Contagious Abortion of Cattle, Sheep and Goats			
O. 9,200 }	..	..	..
R. —9,200 }			
Col. 1.—Non-appointment of the officer-in-charge of the scheme during 1938-39.			
Q. 6.—Research Work in Equine Diseases			
O. 1,500 }	2,800	2,800	..
R. 1,300 }			
Col. 1.—Encashment during the year of a bill provided for in 1937-38.			
Q. 7.— <i>Deduct</i> —Recoveries from the Imperial Council of Agricultural Research			
O. —67,600 }	—12,520	—12,537	—17
R. 55,080 }			
Col. 1.—See Q. 2, Q. 4 and Q. 5.			
R.—Charges in England—High Commissioner for India:			
R. 1.—Stores for India			
O. 11,000 }	10,000	9,681	—319
R. —1,000 }			

NOTES.

	1938-39.	1937-38.	1936-37.	1935-36.
Percentage of saving	24.06	9.8	7.6	3.8

3. In paragraph 14 of the Proceedings of their Report on the Accounts of 1937-38, the Public Accounts Committee commented on the large savings under the head 'Capital Expenditure' in this grant. This year also there has been a saving of Rs. 91,244 against the original provision of Rs. 1,05,000 under the sub-head 'P. I.—Capital Expenditure' as compared with the saving of Rs. 1,38,848 against the original provision of Rs. 1,45,000 in 1937-38.

4. *Income and Expenditure Account of the Dairy attached to the Imperial Veterinary Research Institute, Muktesar.*—As a measure of economy in expenditure, the programme of local audits for 1938-39 was curtailed by the Accountant General, United Provinces, who could not, as a result, carry out the local audit of these accounts. Hence there are no audit comments to offer.

The income for the year 1938-39 was Rs. 13,347 against the expenditure of Rs. 14,631 resulting in a deficiency of Rs. 784 as against a deficiency of Rs. 556 in 1937-38. The increase in loss is due to the fact that in 1938-39 only 1,200 lb. of feed fodder was supplied, free of charge, for feeding experiments by the Sugar Technologist, Cawnpore, against 10,243 lb. of mollasses in the previous year. Hence, comparatively a larger quantity of the usual rations was issued in 1938-39 than in 1937-38.

5. *Sub-head N.*—There was only one important Major Work pertaining to this sub-head the details of which are given below :—

- (1) Installation of water supply at Imperial Veterinary Research Institute, Izatnagar—
Estimate Rs. 47,036, expenditure (including departmental charges) to end of March 1939, Rs. 47,005 ; in progress.

GRANT No. 46.—INDUSTRIES.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD "43.—INDUSTRIES".					
A.—Indian School of Mines:					
A. 1.—Pay of Officers					
	O.	81,300 }	85,250	85,277	+ 27
	R.	3,950 }			
A. 2.—Pay of Establishments					
	O.	54,100 }	51,250	51,451	+ 201
	R.	—2,850 }			
A. 3.—Allowances, Honoraria, etc.					
Non-voted	O.	1,000 }	450	429	— 21
	M.	—550 }			
Voted	O.	13,900 }	13,590	13,537	— 53
	R.	—310 }			
A. 4.—Contingencies					
	O.	48,700 }	43,480	42,151	— 1,329
	R.	—5,220 }			
B.—Grants-in-aid for the Development of Handloom Industry					
	O.	5,37,900 }	4,76,600	4,76,102	— 498
	R.	—61,300 }			
Col. 1.—Reserve for unforeseen developments not utilized. See also note 2.					
C.—Grants-in-aid for the Development of Sericultural Industry in British India					
	O.	1,36,000 }	1,12,700	1,12,656	— 44
	R.	—23,300 }			
Col. 1.—See sub-head B.					
D.—State Scholarships			1,100	916	— 184
G.—Charges in England:					
G. 1.—High Commissioner for India					
G. 1 (1).—Overseas Pay, Deputation Pay and Leave Salaries					
Non-voted	O.	4,000 }	..	..	..
	M.	—4,000 }			
Col. 1.—Original provision was made on the basis of past actuals, but the pay of the staff is now met from voted heads.					
Voted			26,000	25,458	— 542
G. 1 (3).—Allowances and fees to Scholars			8,000	8,227	+ 227

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
H.—Loss or Gain by Exchange				
	R. 400	400	284	—116
Surrenders or withdrawals within Grant				
	R. 88,630	88,630	..	—88,630
		<hr/>	<hr/>	<hr/>
Totals	{ Non-voted	450	429	—21
	{ Voted	9,07,000	8,16,059	—90,941
		<hr/>	<hr/>	<hr/>

NOTES.

1. The saving in the voted section of the grant occurred mainly under sub-heads B and C and works out to 10.02 per cent. as against 8.5 per cent. in 1937-38 and 8.8 per cent. in 1936-37.

2. *Sub-heads B and C.*—Allotment to provinces from these grants are made annually on the recommendation of the Industries Conference and the Imperial Sericultural Committee, respectively, a portion of the grant being retained in reserve to provide for unforeseen developments. Unspent balances at the end of a year are again included in the next year's budget in addition to the ordinary provision. But in the case of grants-in-aid for the development of handloom industry, the unspent balance was not included in the next year's budget due to deterioration of the financial outlook.

GRANT NO. 47.--AVIATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -.
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEAD "44—AVIATION".

A.—Direction, Operation, and
Inspection :

A. 1.—Pay of Officers

Non-voted	O. 10,200 }	8,513	8,513	..
	M. —1,687 }			

Col. 1.—Replacement of a non-voted officer by a voted one.

Voted	O. 3,25,300 }	2,65,000	2,63,175	—1,825
	R. —60,300 }			

Col. 1.—Reduction of posts and delay in recruitment as a measure of economy (Rs. 31,700), leave and deputation vacancies kept unfilled (Rs. 21,600) and lower rates of pay drawn by officiating incumbents (Rs. 7,000).

A. 2.—Pay of Establishments

O. 2,62,900 }	2,52,600	2,50,868	—1,732
R. —10,300 }			

A. 3.—Allowances, Honoraria, etc.

Non-voted	O. 3,800 }	2,000	1,640	—360
	M. —1,800 }			

Col. 1.—See A. 1—Non-voted ; also economy.

Voted	O. 1,26,800 }	96,900	1,00,050	+3,150
	R. —29,900 }			

Col. 1.—Postponement and reduction of touring and transfers as a measure of economy (Rs. 18,900), location of a portion of Director's office in Delhi during summer 1938 (Rs. 10,000) and delay in recruitment (Rs. 1,000). Col. 4.—Failure on the part of subordinate offices at out stations to account for advances on account of travelling allowances drawn by officers and staff in connection with their transfers. The mistakes on the part of subordinate officers were detected late at the close of the year. Renewed instructions have been issued.

A. 4.—Contingencies

O. 89,500 }	90,400	89,267	—1,133
R. 900 }			

B.—Grants for Aviation purposes :

B. 1.—Special Grants-in-aid from the
additional tax on Petrol consumed
for Aviation purposes

G. 1,15,200 }	59,200	46,389	—12,811
R. —56,000 }			

Col. 1.—(i) Reappropriation to the sub-head F.—Charges in England to meet cost of "Link Trainer" and training of an officer on it (Rs. 30,600) and (ii) modification of some of the schemes to be financed from the grant (Rs. 25,400). Col. 4.—(i) Delay in assessment of customs duty on the "Link Trainer" (Rs. 9,000) and (ii) delay until 1939-40 in presenting a bill for training (Rs. 3,667).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
B.—Grants for Aviation purposes— <i>conold.</i>			
B. 2.—Other Grants for Aviation purposes			
O. 10,76,900 }	8,80,900	8,78,944	—1,056
R. —1,96,000 }			
<i>Col. 1.</i> —(i) Postponement of full Empire Air Mail Scheme until July 1938, smaller petrol consumption due to delay in production of new aircraft (Rs. 1,01,000) and (ii) changes in the basis of accounting for free landing and housing charges (Rs. 95,000).			
C.—Works :			
C. 1.—Minor Works—Buildings and other Structures			
O. 44,000 }	28,300	28,143	—157
R. —15,700 }			
<i>Col. 1.</i> —Mainly postponement of works and other measures of economy.			
C. 2.—Minor Works—Electrical and Mechanical			
O. 15,000 }	33,800	29,652	—4,148
R. 18,800 }			
<i>Col. 1.</i> —(i) Expenditure on certain unforeseen urgent works (Rs. 1,300), (ii) transfer from C. 3 (1)—expenditure on minor aerodrome equipment (Rs. 19,000), and (iii) <i>Deduct</i> —Probable savings see sub-head C. 6 (Rs. 1,500). <i>Col. 4.</i> —(i) The works being scattered all over India and entrusted to different agencies, intimation of saving was not received in time (Rs. 2,248) and (ii) equipment ordered through Indian Stores Department not delivered in time for payment in 1938-39 (Rs. 1,900).			
C. 3.—Standing Charges :			
C. 3 (1)—Charges in India.			
O. 3,34,800 }	2,72,700	2,69,676	—3,024
R. —62,100 }			
<i>Col. 1.</i> —(i) <i>Deduct</i> —Probable savings.—See sub-head C. 6 (Rs. 31,100), (ii) Reappropriated to C. 2 (Rs. 19,000) due to the decision that the expenditure incurred on the purchase and supply of the new aerodrome equipment representing minor additions and improvement to existing equipment up to a monthly limit of Rs. 2,500 on each item (other than capital items) should be debited to sub-head C. 2 above and (iii) curtailment of expenditure due to economy orders (Rs. 12,000).			
C. 3 (2)—Charges in England.			
O. 3,000 }	..	..	..
R. —3,000 }			
<i>Col. 1.</i> —Purchase of pyrotechnics delayed in view of economy orders.			
C. 4.—Establishment Charges credited to other Governments, Departments, etc.			
O. 24,000 }	18,300	17,130	—1,170
R. —5,700 }			
<i>Col. 1.</i> —Curtailment of expenditure on minor works and maintenance as a measure of economy. <i>Col. 4.</i> —See C. 2, Col. 4, item (i).			
C. 5.—Tools and Plant Charges credited to other Governments, Departments, etc.			
O. 2,600 }	2,000	1,750	—250
R. —600 }			
C. 6.— <i>Deduct</i> .—Probable Savings			
O. —37,000 }	..	..	..
R. 37,000 }			

Fully realised.

Major Head and Sub-head.	Final. Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
D.—Special Services and Miscellaneous Expenditure:			
D. 1.—Payments to Posts and Telegraphs for wireless services			
O. 7,70,000 } R. —70,000 }	7,00,000	8,66,882	+1,66,882
Col. 1.—(i) Decision that charges in respect of the Wireless Telegraph Station at Gwalior should be recovered by the Posts and Telegraphs Department from the Air Ministry (Rs. 30,000) and (ii) progress on new aeronautical works not having been so rapid as expected (Rs. 40,000).			
Col. 4.—(i) Increase in overhead or indirect charges from 60 per cent. as in previous years to 80 per cent. of direct charges, decided upon after the close of the year (Rs. 74,681) and (ii) increase in aeronautical traffic with resultant increase in the proportion of aviation wireless messages at stations used jointly for aeronautical and other purposes (Rs. 92,201). Debit was raised by the Posts and Telegraphs Department after the close of the year.			
D. 2.—Scholarships and other miscellaneous charges			
O. 10,000 } R. —4,700 }	5,300	5,348	+48
Col. 1.—(i) Curtailed expenditure on flying training of Aerodrome staff as a measure of economy (Rs. 4,500) and (ii) postponement of training consequent on delay in recruitment (Rs. 200).			
F.—Charges in England:			
F. 1.—Secretary of State	7,000	6,789	—211
F. 2.—High Commissioner for India:			
F. 2 (1).—Stores for India			
O. 3,000 } R. 26,700 }	29,700	29,182	—518
Col. 1.—More indents than provided for in forecast. Bulk of increase is for cost of "Link Trainer".			
F. 2 (2).—Leave Salaries and Sterling Overseas pay			
Non-voted O. 12,000 } M. —8,500 }	3,500	3,482	—18
Col. 1.—See paragraph 29 of the Audit Report. Saving in provision for leave salaries.			
Voted O. 69,000 } R. —6,000 }	63,000	63,069	+69
F. 2 (3).—Allowances and fees to Scholars			
O. 8,000 } R. 9,800 }	17,800	17,514	—286
Col. 1.—Mainly on account of additional scholarship, training of an officer on the "Link Trainer" and financial assistance to scholars.			
F. 2 (4).—Expenditure in connection with appointment to the Indian Services			
O. 2,000 } R. 4,000 }	6,000	5,610	—390
Col. 1.—More recruitment demands than anticipated.			
F. 2 (5).—Payment to the Air Ministry for Examination			
O. 1,000 } R. —900 }	100	82	—18
Col. 1.—Budget was a rounded unit.			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
G.—Loss or Gain by Exchange				
	<i>Non-voted</i>		21	+21
	Voted		710	+110
	R. 600	600		
Surrenders or withdrawals within Grant				
	R. 4,23,400	4,23,400	..	—4,23,400
Totals	{ <i>Non-voted</i>	14,013	13,656	—357
	{ Voted	32,53,000	29,70,230	—2,82,770

NOTES.

1. The saving in the voted section of the grant works out to 8·7 per cent. this year as against 14·17 per cent. in 1937-38 and occurs mainly under group head B. As against the total saving of Rs. 2,82,770 the amount surrendered during the year was Rs. 4,23,400.

2. The reduction of the provision under sub-head D. 1 had the effect of increasing the final excess under the sub-head.

IMPORTANT COMMENT.

Sub-head B.1.—Special Grants-in-aid, etc.—Up to the year 1938-39 no separate fund like the Central Road Fund existed to accommodate the unspent balance of the revenue realised from additional tax on petrol consumed for aviation purposes. The unspent balance of the revenue was consequently carried forward from year to year in the original provision made under this sub-head without regard to the actual requirements. During the course of the year the original provision had, therefore, to be reduced considerably (*i.e.*, to the extent it was not actually required) as will be noticed from the following statement relating to the last 5 years :—

	1934-35.	1935-36.	1936-37.	1937-38.	1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.
Original provision	33,400	76,900	88,000	96,200	1,15,200
Reduction	13,900	30,000	31,733	55,000	56,000

In compliance with the recommendation of the Public Accounts Committee in paragraph 37 of the Proceedings in their Report on the accounts of 1936-37, a fund to accommodate the unspent balance of the revenue has been opened in the Debt Section of the accounts with effect from the accounts for 1939-40 and it is expected that such large variations under the sub-head will not arise in future.

GRANT No. 48.—CAPITAL OUTLAY ON CIVIL AVIATION CHARGED TO REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEAD "44-A.—CAPITAL OUTLAY ON CIVIL AVIATION CHARGED TO REVENUE".

A.—Civil Aviation :

A. 1.—Works :

A. 1 (1).—Major Works

O.	20,31,600 }	16,21,063	15,29,128	—91,935
R.	—4,10,537 }			

Col. 1.—Due to (i) delay in land acquisition (Rs. 2,37,000), (ii) delay in preparation of and sanction to estimates and delayed progress of work (Rs. 1,96,137), (iii) postponement of works pending review of financial position and determination of scales of accommodation (Rs. 1,23,100), (iv) reclassification of expenditure on Meteorological quarters under B. 1 (1) (Rs. 1,27,000), (v) savings on estimates (Rs. 49,400) and (vi) transfer to A. 1 (2) due to change in classification of a work (Rs. 15,200); counterbalanced by additional funds required for works carried forward from 1937-38 (Rs. 2,21,800), unforeseen works (Rs. 73,500) and delayed debit for land acquisition (Rs. 42,000). *Col. 4.*—Mainly due to delay in acquisition of land (Rs. 41,240), on estimates (Rs. 19,274), incorrect provision for a minor work under this head instead of under A. 1 (2) (Rs. 18,700), and carry forward of expenditure to 1939-40, due to delayed progress, etc. (Rs. 9,401). The saving was known too late for surrender.

A. 1 (2).—Minor Works

O.	5,000 }	56,647	68,341	+11,694
R.	51,647 }			

Col. 1.—For unforeseen works and for works in progress from last year which were expected to be completed in 1937-38, partly provided for under A. 1 (1). *Col. 4.*—Due to adjustment of expenditure (Rs. 18,700) for a minor work covered by provision under A. 1 (1), counterbalanced by savings on estimates (Rs. 7,000).

A. 1 (3).—Establishment Charges credited to other Governments, Departments, etc.

O.	2,27,800 }	1,66,000	1,59,587	—6,413
R.	—61,800 }			

Cols. 1 and 4.—Smaller works outlay. See A. 1 (1).

A. 1 (4).—Tools and Plant Charges credited to other Governments, Departments, etc.

O.	23,600 }	17,300	16,485	—815
R.	—6,300 }			

Col. 1.—Smaller works outlay. See A. 1 (1).

A. 2.—Equipment :

A. 2 (1).—Lighting Equipment

O.	1,38,000 }	1,26,900	36,330	—90,570
R.	—11,100 }			

Cols. 1 and 4.—Delay in delivery of equipment from England.

A. 2 (2).—Other Equipment

R.	2,300	2,300	2,254	—46
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Col. 1.—Due to delayed adjustment of debit for equipment supplied in 1937-38.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
A.—Civil Aviation—concl'd.				
A. 3.—Establishment :				
A. 3 (1).—Pay of Officers				
	O. 18,400 }	9,200	9,835	+635
	M. —9,200 }			
<i>Col. 1.—Due to officiating arrangements. Col. 4.—Unforeseen adjustment of leave salary in India.</i>				
A. 3 (2).—Pay of Establishments				
	O. 8,500 }	10,500	10,466	—34
	R. 2,000 }			
<i>Col. 1.—Extension of the period of employment of seaplane staff.</i>				
A. 3 (3).—Allowances, Honoraria, etc.				
	Non-voted O. 5,000 }	2,200	2,701	+501
	M. —2,500 }			
<i>Col. 1.—Less touring due to pressure of works. Col. 4.—Increased touring by Engineer Officer towards the close of the year.</i>				
	Voted O. 2,900 }	1,500	1,584	+84
	R. —1,400 }			
<i>Col. 1.—Inadmissibility of certain compensatory allowance for which provision was made and less touring by staff.</i>				
A. 3 (4).—Contingencies				
		..	37	+37
A. 3 (5).—Grants-in-aid, Contributions, etc.				
	O. 600 }	300	248	—52
	M. —300 }			
B.—Meteorological :				
B. 1.—Works :				
B. 1 (1).—Major Works				
	O. 2,34,700 }	2,12,500	2,10,380	—2,120
	R. —22,200 }			
<i>Col. 1.—Savings on estimates (Rs. 75,500), postponement of work pending examination of financial position (Rs. 58,200) and as a measure of economy (Rs. 34,500) ; counterbalanced by reclassification of expenditure on meteorological works originally provided for under A. 1(1) (Rs. 1,27,000) and additional expenditure on works brought forward from 1937-38 (Rs. 19,000).</i>				
B. 1 (3).—Establishment Charges credited to other Governments, Departments, etc.				
	O. 34,000 }	30,800	30,505	—295
	R. —3,200 }			
B. 1 (4).—Tools and Plant Charges credited to other Governments, Departments, etc.				
	O. 3,500 }	3,200	3,156	—44
	R. —300 }			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —		
1		2	3	4		
		Rs.	Rs.	Rs.		
B.—Meteorological—concl'd.						
B. 2.—Equipment :						
B. 2 (1).—India						
	O. 4,100 }	3,100	2,814	—286		
	R. —1,000 }					
Col. 1.—To meet expenditure in England. See B. 2 (2).						
B. 2 (2).—England						
	R. 10,400	10,400	9,926	—474		
Col. 1.—Purchase of additional meteorological instruments not foreseen at the time of preparation of budget.						
D.—Deduct—Probable savings						
	O. —3,00,000 }	..	..	..
	R. 3,00,000 }					
Fully realised.						
E.—Deduct—Receipts and recoveries on capital Account						
	O. —1,21,700 }	—1,34,100	—1,34,056	+44		
	R. —12,400 }					
F.—Deduct—Amount transferred from the Fund for the Development of Civil Aviation						
Non-voted						
	O. —24,000 }	—11,700	—12,784	—1,084		
	M. 12,300 }					
See paragraph 27 of the Audit Report.						
Voted						
	O. —22,92,000 }	—21,28,110	—19,47,001	+1,81,109		
	R. 1,63,890 }					
G.—Loss or Gain by Exchange						
		..	64	+64		
Surrenders or withdrawals within Grant						
Gross	R. 1,51,490	1,51,490	..	—1,51,490		
Deductions	R. —1,51,490	—1,51,490	..	+1,51,490		
<hr/>						
Totals	{	Non-voted	Gross	11,700	12,784	+1,084
			Deductions	—11,700	—12,784	—1,084
		Voted	Net
			Gross	24,13,700	20,81,057	—3,32,643
			Deductions	—24,13,700	—20,81,057	+3,32,643
			Net	*1,000	..	—1,000

* The net amount required being nil, a nominal demand for Rs. 1,000 was submitted for vote to the Legislative Assembly for expenditure in connection with the development of Civil Aviation.

Statement of expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More + Less —	Modified appropriation. More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

I.—Major works above Rs. 50,000 for which specific provision was made in the Budget.

(a) *Estimated to cost above Rs. 50,000.*

1. Reconstruction of Aerodrome at Calcutta (Dum)	1,48,400	1,55,700	1,49,007	+ 607	—6,693
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Estimate including meteorology and quarters Rs. 4,65,428; expenditure to 31st March 1939, Rs. 4,44,439; in progress.

Col. 3.—Excess due to (i) provision under this head instead of under quarters [items 16 (i)] due to insufficient information from Central Public Works Department (Rs. 6,700) and (ii) certain minor modifications to the administrative buildings during construction (Rs. 600). *Col. 6.*—See (i) above.

2. Construction of a runway at Calcutta (Dum)	41,800	61,300	61,287	+19,487	—13
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Estimate Rs. 88,500; expenditure to 31st March 1939, Rs. 88,493; completed.

Col. 3.—More expenditure carried forward from 1937-38 due to delayed progress of work in that year owing to lack of sufficient bricks.

3. Construction of additional runways, Calcutta (Dum)	46,000	63,700	63,656	+17,656	—44
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Estimate Rs. 84,800; expenditure to 31st March 1939, Rs. 73,841; completed.

Col. 3.—Funds provided by reappropriation to complete the work. No expenditure could be incurred in 1937-38 as anticipated due to delay in sanction (i) to the works and (ii) to entrust the work to the same contractor who was doing work on the original runway.

4. Sanitary Air Port, Calcutta	36,200	—36,200	..
--------------------------------	--------	----	----	---------	----

Estimate Rs. 58,000; expenditure to 31st March 1939, Rs. 4,445; in progress.

Col. 3.—Construction of health staff quarters postponed, pending the settlement of an arrangement with the Burma Government in regard to the examination of passengers coming through Burma to India and beyond.

5. New Aerodrome at Ahmedabad	35,500	1,35,600	1,25,058	+89,558	—10,542
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Estimate including meteorology and quarters Rs. 2,39,000; expenditure to 31st March 1939, Rs. 1,48,701; in progress.

Col. 3.—(i) Regrant of lapsed provision for 1937-38 mainly on account of cost of land acquisition, etc. (Rs. 89,100), (ii) 'unforeseen' acquisition of additional portion of land (Rs. 2,000) and (iii) expenditure on capitalised value of land assessment in respect of private land and interest charges, not originally intimated by the local Government (Rs. 9,000). *Col. 6*—Delay in the settlement of final accounts by the Local Government for land acquired. Savings were known too late for surrender.

6. Reconstruction of Aerodrome at Bombay (Juhu)	42,200	28,700	28,640	—13,560	—60
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Estimate including quarters Rs. 4,45,400; expenditure to 31st March 1939, Rs. 3,26,026; in progress.

Col. 3.—Savings on estimates for surfacing the runways.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More + Less —	Modified appropriation. More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
7. Reconstruction including Meteorology, Karachi Airport	2,22,800	1,03,400	1,06,773	—1,16,027	+3,373
Estimate including quarters Rs. 13,42,000 ; expenditure to 31st March 1939, Rs. 12,57,693 ; in progress.					
<i>Col. 3.</i> —Transferred to item 18 due to re-adjustment of expenditure on Meteorological quarters under the proper head, incorrectly shown under this head in 1937-38 (Rs. 1,27,000) ; offset by increased cost of electric connection, and garages for officers' quarters not originally sanctioned (Rs. 8,000). <i>Col. 6.</i> —Late claim for extra work found necessary during execution.					
8. Sanitary Air Port, Karachi, including quarters for Posts and Telegraphs, Customs and Police	67,200	66,700	49,814	—17,386	—16,886
Estimate Rs. 1,53,000 ; expenditure to 31st March 1939, Rs. 1,32,970 ; completed.					
<i>Col. 6.</i> —(i) Savings on estimates (Rs. 15,700) and (ii) part expenditure on disinfectors carried forward (Rs. 1,100). Savings were known too late for surrender.					
9. New Landing Ground at Multan	12,100	54,000	53,968	+41,868	—32
Estimate Rs. 65,000 ; expenditure to 31st March 1939, Rs. 53,968 ; in progress.					
<i>Col. 3.</i> —Regrant of lapsed provision for 1937-38 for cost of land.					
10. Buildings and drainage at Allahabad	38,000	38,800	39,636	+1,636	+836
Estimate including meteorology and quarters Rs. 1,75,600 ; expenditure to 31st March 1939, Rs. 1,24,545 ; in progress.					
<i>Col. 6.</i> —Better progress of work.					
11. New Aerodrome at Trichinopoly	11,000	100	82	—10,918	—18
Estimate Rs. 78,000 ; expenditure to 31st March 1939, Rs. 32,518 ; in progress.					
<i>Col. 3.</i> —Construction of small hangar postponed owing to insufficiency of funds in grant as a whole as indicated by a review of the financial position of the Capital Works programme.					
12. Scheme for Lighting of Karachi Bombay Air route					
(i) Quarters for Lighting staff, etc.	52,100	..	..	—52,100	..
Estimate Rs. 1,62,000 ; expenditure to 31st March 1939, Nil. in progress.					
<i>Col. 3.</i> —Savings due to elimination of power houses and plant at Bhuj and Dharanghadra (Rs. 35,200) and delayed progress on remainder to settle technical details.					
(ii) Scheme for Lighting of Karachi-Jacobabad Sector Quarters for Staff etc.	11,500	15,700	15,850	+4,350	+150
Estimate Rs. 96,000 ; expenditure to 31st March 1939, Rs. 27,660 ; in progress.					
<i>Col. 3.</i> —Provision for work carried forward from 1937-38 due to changes in design making revised estimates necessary.					

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original appropriation.	Modified appropriation.
				More + Less —.	More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
13. New Aerodrome at Madras	1,50,000	35,063	9,250	—1,40,750	—25,813
Estimate Rs. 2,50,000; expenditure to 31st March 1939, Rs. 10,705; in progress.					
Col. 3.—(1) Sanction delayed due to review of financial position, (2) delays in land acquisition, (3) sanction of quarters delayed during review of scales and (4) administrative building withheld for redesign. Col. 6.—Delay in transfer of land (Rs. 21,000) and delay in debit for compensation for Golf Club (Rs. 4,500).					
14. Construction of hangars at Karachi, Rangoon, Calcutta, Delhi, Lahore, Allahabad, Bombay, Akyab and Madras	59,600	76,600	74,317	+14,717	—2,283
Estimate Rs. 16,00,000; expenditure to 31st March 1939, Rs. 15,03,746; in progress					
Col. 3.—Additional claims by contractor (Madras) due to long delay in provision of site (Rs. 7,000) and certain modifications necessary in the light of later knowledge (Rs. 10,000)					
Col. 6.—Payment deferred for rectification of defects.					
15. Furniture	40,500	20,000	20,295	—20,205	+295
Estimate Rs. 54,000; expenditure to 31st March 1939, Rs. 33,377; in progress.					
Col. 3.—Savings due to delay in construction of office buildings at Calcutta, Bombay and Madras.					
16. Quarters for aerodrome staff—					
(i) Trans-India Air route	2,25,000	1,89,600	1,88,358	—36,642	—1,242
Estimated cost and expenditure to 31st March 1939 included under respective projects items 1, 7, 10, 11, 27 and 28.					
Col. 3.—Savings on estimates, Delhi, Allahabad and Karachi (Rs. 45,300) offset by carry over from 1937-38 Cawnpore quarters (Rs. 9,900). Col. 6.—Credit from Municipality for electric work at Delhi (Rs. 7,037) offset by carry over from 1937-38 at Calcutta (Rs. 6,276). Savings were known too late for surrender.					
(ii) Karachi-Bombay Air route	55,800	10,000	10,000	—45,800	..
Estimated cost and expenditure to 31st March 1939 included under item 6.					
Col. 3.—Construction of quarters at Bombay deferred to enable tenders to be combined with other work (Rs. 19,500); construction of quarters at Ahmedabad and Trichinopoly deferred in view of financial position and pending fixation of scale of quarters also Ahmedabad programme curtailed (Rs. 26,500).					
(iii) Karachi-Lahore Air route	52,600	42,200	35,082	—17,518	—7,118
Estimated cost and expenditure to 31st March 1939 included under relevant project, item 25.					
Col. 3.—Delayed sanction for quarters at Jacobabad due to review of financial position (Rs. 20,300), cost of quarters at Multan debited to main project item 9 (Rs. 1,000) counter-balanced by carry over of work at Lahore from 1937-38 (Rs. 10,900). Col. 6.—Non-completion of electric connection to residential buildings at Lahore due to dispute with local authorities. Savings were known too late for surrender.					
17. Acquisition of land for air approaches at Dum					
Dum and Juhu	5,75,000	3,38,000	3,33,603	—2,41,397	—4,397
Estimate Rs. 5,75,000; expenditure to 31st March 1939, Rs. 3,33,603; in progress.					
Col. 3.—(i) Delay in transfer of portion of land, Dum Dum (Rs. 20,000), (ii) acquisition deferred pending negotiations to cut trees at Bombay West (Rs. 1,00,000) and (iii) delay in acquisition of land at Juhu East (Rs. 1,17,000).					

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation.	Modified Appropriation.
				More + Less —.	More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18. Construction of buildings for the Meteorological Department	2,00,200	2,12,500	2,10,380	+10,180	—2,120
Estimated cost and progressive expenditure included under respective projects, items 1, 7, 10 and 28.					
<i>Col. 3.</i> —Transfer of expenditure from item 7—Karachi—(Rs. 1,27,000) carry over from 1937-38—Calcutta—(Rs. 19,000) counterbalanced by savings on estimates and advanced progress in 1937-38—Karachi and Allahabad—(Rs. 87,000), deferred constructions at Bombay and Jacobabad due to review of financial position and scales of accommodation (Rs. 58,200).					
19. Office and residential buildings for the Meteorological Department at the New Delhi Aerodrome (Forecasting Station, New Delhi)	34,500	..	..	—34,500	..
<i>Col. 3.</i> —Work postponed to 1939-40 as an economy measure.					
II. Other Major Works for which specific provision was made in the Budget.					
20. (All Works collectively)	1,08,300	72,800	54,967	—53,333	—17,833
<i>Col. 3.</i> —(i) Bombay Office building—postponed as it was impossible to produce a satisfactory design within the funds available, savings Rs. 19,800; (ii) Karachi Taxi Strip reclassified as Minor Work, savings Rs. 15,200; (iii) Ramnad New landing ground, savings on estimates and delayed progress of work (Rs. 8,600); (iv) Lahore Runway Work carried forward from 1937-38, excess Rs. 8,100. <i>Col. 6.</i> —(i) Expenditure from Budget item 'Unforeseen', adjusted separately under 'Minor Works', savings Rs. 18,700; (ii) excess expenditure of Rs. 900 on Ramnad due to better progress of work than anticipated.					
III. Other Major Works for which specific provision was not made in the Budget.					
21. Storm Water drains and Widening of Outfall Channels, Calcutta	..	31,700	31,533	+31,533	—167
Estimate Rs. 38,760; expenditure to 31st March 1939, Rs. 36,578; completed.					
<i>Col. 3.</i> —Work found essential and urgent by experience after preparation of the Budget.					
22. Reconstruction and Runways, Gaya	..	1,000	573	+573	—427
Estimate Rs. 1,49,851; expenditure to 31st March 1939, Rs. 1,49,776; completed.					
<i>Col. 3.</i> —Delayed debit for land acquisition. <i>Col. 6.</i> —Savings on estimate.					
23. Extension of Administrative building, Karachi Air Port	..	41,800	42,733	+42,733	+933
Estimate Rs. 48,488; expenditure to 31st March 1939, Rs. 49,570; completed.					
<i>Col. 3.</i> —Decision to complete First Floor of both wings taken after preparation of the Budget. <i>Col. 6.</i> —Excess due to certain extra items found necessary during execution too late to provide additional funds.					
24. New Landing Ground, Mughal Bhim	..	100	62	+62	—38
Estimate Rs. 19,663; expenditure to 31st March 1939, Rs. 19,569; completed.					
<i>Col. 3.</i> —Delayed debit for land acquisition.					
25. New Aerodrome and Portable hangar, Lahore	..	2,800	2,228	+2,228	—572
Estimate Rs. 1,09,600; expenditure to 31st March 1939, Rs. 87,579; in progress.					
<i>Col. 3.</i> —Work carried forward from 1937-38. <i>Col. 6.</i> —Savings on Estimate.					
26. Construction of a Runway, Allahabad	..	13,000	12,951	+12,951	—49
Estimate Rs. 50,000; expenditure to 31st March 1939, Rs. 51,281; completed.					
<i>Col. 3.</i> —Work carried forward from previous year due to lack of bricks.					

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation	Modified Appropriation
				More + Less —.	More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
27. Buildings, etc., Cawnpore ..		4,800	4,724	+4,724	—76
Estimate Rs. 2,06,300; expenditure to 31st March 1939, Rs. 1,76,106; completed.					
Col. 3.—Provision for erection of pumping plant due to unforeseen delay in the delivery of equipment.					
28. Construction of Administrative Buildings, etc., New Delhi ..		2,400	2,433	+2,433	+33
Estimate Rs. 4,46,500; expenditure to 31st March 1939, Rs. 3,90,002; completed.					
Col. 3.—Provision for "Unforeseen" claim by the contractors settled only in 1938-39.					
29. New Landing Ground, Donakonda ..		500	12	+12	—488
Estimate Rs. 43,474; expenditure to 31st March 1939, Rs. 36,337; in progress.					
Col. 3.—Delay in settlement of Land acquisition dispute, unforeseen at the time of preparation of Budget. Col. 6.—Dispute still unsettled.					
30. Quarters for Lighting Staff, etc., Trans-India Air route ..		7,700	6,096	+6,096	—1,604
Estimate Rs. 7,21,500; expenditure to 31st March 1939, Rs. 6,93,018; in progress.					
Col. 3.—Works carried forward from 1937-38 mainly due to delay in provision of Engineering Services in main projects. Col. 6.—Small savings during execution (Rs. 600), and incorrect adjustment of expenditure on Electric connection under "Equipment" (Rs. 1,000).					
31. Seaplane Works ..		7,300	6,140	+6,140	—1,160
Estimate Rs. 1,65,500; expenditure to 31st March 1939, Rs. 1,65,614; completed.					
Col. 3.—(i) Delayed adjustment of expenditure at Allahabad (Rs. 1,100) and (ii) delayed delivery of winch at Karachi (Rs. 6,200). Col. 6.—Small saving (Rs. 620) and re-adjustment of expenditure under "Minor Works" (Rs. 540).					

IV. Minor Works.

32. Collectively	5,000	56,647	68,341	+63,341	+11,694
Col. 3.—Health measures ordered during the year (Rs. 7,632); work unavoidably carried forward from 1937-38 (Rs. 14,565); seaplane works arising during the year and recoverable (Rs. 8,869); remainder minor works proved necessary by experience, but in most cases covered by savings on the relative main projects. Col. 6.—For minor works provided for under "Unforeseen" under major works (see item 20) for which no reappropriation was made under a misapprehension. Excess apparent only.					

Total	22,71,300	18,90,210	18,07,849	—4,63,451	—82,361
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NOTE.

The amounts of the estimates are based on the 1937—Revised programme. These and the amounts of progressive expenditure include departmental charges. The amount of progressive expenditure for each main project includes expenditure on additional quarters and meteorological quarters shown under separate sub-heads.

IMPORTANT COMMENTS.

1. *Capital Programme of Civil Aviation Works.*—The latest approved project estimate for Aviation Capital Works known as the "1937 Programme" amounts to Rs. 91.60 lakhs distributed as below. All individual schemes have to be submitted to the Government of India for approval before commencement.

(In thousands of rupees.)

Aviation and Meteorology	80.78
Wireless Works	10.82
Total	91.60

The cost of Wireless Works is met from the budget of the Posts and Telegraphs Department, while the remaining expenditure is met from the Fund for the Development of Civil Aviation. The progressive account of expenditure met from this Fund will be found in paragraph 27 of the Audit Report.

2. *Review of the grant and its administration.*—The net amount being nil, a nominal demand of Rs. 1,000 was submitted to the vote of the Legislative Assembly for expenditure on Aviation Capital Works during 1938-39. The provision made for the various schemes was also brought to the notice of the Assembly.

3. The following table furnishes a statement of savings against the gross provision in the voted section of the grant for the last four years in succession—

	1935-36.	1936-37.	1937-38.	1938-39.
	Rs.	Rs.	Rs.	Rs.
Gross appropriation	19,85,300	48,09,000	33,37,000	24,13,700
Saving	7,55,183	26,06,883	14,47,498	3,32,643

The saving occurs under the sub-heads A. 1 (1), A. 1 (3) and A. 2 (1) and the smallness of the saving as compared with the previous years is due to the provision of a lump deduction for probable savings under sub-head 'D'. In paragraph 44 of the Proceedings in their Report on the accounts of 1937-38 the Public Accounts Committee remarked that if the Department was not able to work up to its estimated requirements, it should estimate its requirements on a more modest scale, so as to correspond more closely with the actual achievement.

4. A statement showing the figures of original provision, modified appropriation, and expenditure incurred separately for each work estimated to cost over Rs. 50,000 is appended to this account, while the following table shows the original provision, the modified appropriation and expenditure of the year on all works collectively.

Class of Works.	Original Provision.	Modified Appropriation.	Expenditure	Outlay compared with	
				Original provision More + Less—.	Modified Appropriation. More + Less—.
(In thousands of rupees.)					
(i) New Major Works .	7,68	5,24	5,02	—2,66	—22
(ii) Major Works in progress . . .	14,98	13,10	12,38	—2,60	—72
(iii) Minor Works . .	5	56	68	+63	+12
Total . .	22,71	18,90	18,08	—4,63	—82

5. (i) *New major works.*—The modification in the original provision (2,44) was mainly due to delay in acquisition of sites, postponement of works as a measure of economy, or for technical reasons, and curtailment of certain items of work. Two new major works, *vide* items 21 and 23 of the detailed statement of expenditure on new works referred to in paragraph 4 above, for which funds were provided by re-appropriation were not provided in the list of works for which a token demand was presented to the Assembly.

(ii) *Major Works in progress.*—The modification in the original appropriation under this class of works was due mainly to postponement of works (i) for administrative or technical reasons and (ii) owing to the financial situation or insufficiency of funds, delay in sanctions or land acquisition, slow progress on works and smaller expenditure due to savings on certain estimates. The savings on the final appropriation were mainly due to delay in completion of land acquisition proceedings, savings on estimates due to low tender and utilisation of provision for budget item unforeseen under major works for unforeseen minor works without formal reappropriation. The savings were noticed too late for surrender or reappropriation.

(iii) *Minor Works.*—The excess was due mainly to expenditure on unforeseen minor works undertaken during the year.

GRANT No. 49.—BROADCASTING.

(All Voted.)

See also Commercial Appendix.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "45.—BROADCASTING".				
A.—Office of the Controller of Broadcasting :				
A. 1.—Pay of Officers				
	O. 74,800	68,700	68,737	+37
	R. —6,100			
A. 2.—Pay of Establishments				
	O. 60,900	63,500	63,601	+101
	R. 2,600			
A. 3.—Allowances, Honoraria, etc.				
	O. 8,000	11,300	11,229	—71
	R. 3,300			
<i>Col. 1.—Increased touring in connection with the selection of sites for the opening of new stations and receiving centres.</i>				
A. 4.—Contingencies				
	O. 11,000	19,350	19,649	+299
	R. 8,350			
<i>Col. 1.—(i) Rent of private building to accommodate the office decided upon during the course of the year (Rs. 2,500), (ii) provision of furniture for the increased staff (Rs. 1,500), and (iii) increase in postage, etc., due to expansion in activities (Rs. 4,350).</i>				
B.—Research Department :				
B. 1.—Pay of Officers				
	O. 5,200	5,240	5,240	..
	R. 40			
B. 2.—Pay of Establishments				
	O. 12,900	9,200	9,185	—15
	R. —3,700			
<i>Col. 1.—Due to certain posts having remained vacant for major portion of the year for want of suitable candidates.</i>				
B. 3.—Allowances, Honoraria, etc.				
	O. 2,700	3,200	3,141	—59
	R. 500			
B. 4.—Contingencies				
	O. 15,000	12,300	12,663	+363
	R. 2,700			
<i>Col. 1.—Curtailment of expenditure due to general economy campaign.</i>				
C.—All India News Organisation :				
C. 1.—Pay of Officers				
	O. 12,400	12,300	12,287	—13
	R. —100			
C. 2.—Pay of Establishments				
	O. 18,000	12,300	12,245	—55
	R. —5,700			
<i>Col. 1.—Due to transfer of two posts of translators to Calcutta and Bombay Stations during the year and one post of translator remaining unfilled.</i>				
C. 3.—Allowances, Honoraria, etc.				
	O. 1,000	2,300	2,298	—2
	R. 1,300			
<i>Col. 1.—Due to unforeseen tours undertaken by the News Editor, All India Radio, to discuss the system of news broadcast with officers of certain Provincial Governments.</i>				
C. 4.—Contingencies				
	O. 44,600	37,740	37,999	+259
	R. —6,860			
<i>Col. 1.—Less telephone charges due to establishment of receiving centres at Bombay and Peshawar (Rs. 9,600) partly counterbalanced by an excess expenditure under "Payments to Reuters" as a result of revised agreement (Rs. 2,650).</i>				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

D.—Indian Listener :

D. 1.—Pay of Officers

O.	6,000	6,040	6,038	—2
R.	40			

D. 2.—Pay of Establishments

O.	6,400	10,500	10,454	—46
R.	4,100			

Col. 1.—Due to transfer of the staff and funds sanctioned for the all-India Radio journal "Awaz" from Delhi station during the year (Rs. 2,000) (See E. 2) and creation of certain additional posts during the year (Rs. 2,100).

D. 3.—Allowances, Honoraria, etc.

O.	500	100	62	—38
R.	400			

D. 4.—Contingencies

O.	1,17,000	2,08,160	2,08,607	+447
R.	91,160			

Col. 1.—Due to transfer of "Awaz" from Delhi station (Rs. 16,900) (See E. 4) and heavy excess under printing and postage charges due to increase in circulation and size of the "Indian Listener" (Rs. 74,200).

E.—Broadcasting Stations :

E. 1.—Pay of Officers

O.	1,06,600	86,220	85,843	—377
R.	20,380			

Col. 1.—Mainly due to (i) delay in the opening of the station at Trichinopoly and in recruitment of the Station Engineer in Madras (Rs. 7,000), (ii) postponement of the opening of the Dacca station and appointment of an officer on lower pay in Bengal (Rs. 8,500), and (iii) non-utilization of the provision for leave salary and vacancy in the post of Station Director, Delhi, for about a month (Rs. 3,630).

E. 2.—Pay of Establishments

O.	3,26,100	2,36,500	2,36,201	—299
R.	89,600			

Col. 1.—Mainly due to (i) delay in the opening of the stations at Trichinopoly (Rs. 15,400) and Dacca (Rs. 15,600) and of a shortwave station in Bengal (Rs. 4,200), (ii) resumption of the lump provision by the Finance Department (Rs. 30,000), (iii) transfer of the "Awaz" from Delhi station (Rs. 2,000) (See D. 2), and (iv) non-utilization of the provision for leave salary, delay in recruitment of staff for new shortwave station at Delhi and certain posts remaining vacant for want of suitable candidates (Rs. 20,100).

E. 3.—Allowances, Honoraria, etc.

O.	24,700	31,700	20,919	—781
R.	7,000			

Col. 1.—Mainly in Bombay due to additional outside broadcasting activities and other tours (Rs. 2,900), in Madras to meet transfer travelling allowance of newly recruited staff (Rs. 2,400) and in the Punjab chiefly to meet the cost of passage and travelling allowance of an officer sent for training at the British Broadcasting Corporation (Rs. 700).

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
E.—Broadcasting Stations—concl'd.				
E. 4.—Contingencies				
	O. 13,23,200	11,75,146	11,61,833	—13,313
	R. —1,48,054 }			
<i>Col. 1.</i> —Mainly in Madras due to delay in the opening of the stations at Madras and Trichinopoly and restricted expenditure on purchase of spare valves (Rs. 67,100), in Bengal owing to the postponement of the opening of the Dacca station (Rs. 36,000) and in Delhi caused by (i) transfer of the "Awaz" to the "Indian Listener" (Rs. 16,900) (See D. 4), (ii) transfer of the charges on account of royalties to the Phonographic Industry to E. 5 (2) (Rs. 15,075), and (iii) economy in expenditure on allowances to artists (Rs. 31,000), partly counterbalanced by excesses for maintenance of artists' car and payment of royalties (Rs. 16,000).				
E. 5.—General :				
E. 5 (1).—Royalties to the Performing Rights Society				
	R. 21,340	21,340	21,482	+142
<i>Col. 1.</i> —Due to decision to adjust the charge in India instead of under Charges in England, where the provision was originally made.				
E. 5 (2).—Royalties to the Phonographic Industry				
	R. 15,075	15,075	15,075	..
<i>Col. 1.</i> —Provision originally made under E. 4.				
F.—Wireless Transmission :				
F. 1.—Pay of Establishments				
	O. 4,300	1,302	1,311	+9
	R. —2,998 }			
<i>Col. 1.</i> —Reduction in the Punjab where the original provision was made due to uncertainty about the exact accounting arrangements to be followed consequent on the then contemplated transfer of the scheme from the Delhi to Lahore Station partly counterbalanced by expenditure in Bengal due to unforecasted continuance of Midnapur Rural Broadcasting scheme (Rs. 1,302).				
F. 2.—Other Charges				
	O. 7,700	1,646	1,476	—170
	R. —6,054 }			
<i>Col. 1.</i> —See F. 1.				
F. 3.— <i>Deduct</i> —Amount recovered from other Governments, Departments, etc.				
	O. —12,000	—2,948	—2,787	+161
	R. 9,052 }			
<i>Col. 1.</i> —See F. 1.				
G.—Rural Broadcasting :				
G. 1.—Transmission :				
G. 1 (1).—Pay of Establishments				
	O. 8,200	2,660	2,662	+2
	R. —5,540 }			
<i>Col. 1.</i> —Delay in the inauguration of the Delhi Rural Broadcasting scheme and consequent delay in the recruitment of staff.				
G. 1 (2).—Other Charges				
	O. 10,600	41,200	41,316	+116
	R. 30,600 }			
<i>Col. 1.</i> —Revision of the programme of the Rural Broadcasting scheme during the course of the year.				
G. 1 (3).— <i>Deduct</i> —Amount transferred from the Fund for Economic Development and Improvement of Rural Areas				
	O. —18,800	—43,860	—43,978	—118
	R. —25,060 }			
<i>Col. 1.</i> —See G. 1 (1) and G. 1 (2).				

Major Head and Sub-head.	Final. Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
G.—Rural Broadcasting— <i>concl'd.</i>			
G. 2.—Maintenance of Broadcasting Sets :			
G. 2 (1).—Maintenance Charges			
R. 4,290	4,290	4,296	+6
<i>Col. 1.</i> —To meet expenditure on account of maintenance of receivers installed in the villages on behalf of the Government of the North-West Frontier Province. No provision was originally made in the budget estimates as the decision that All India Radio should continue to undertake maintenance work during 1938-39 was arrived at very late by the Provincial Government.			
G. 2 (2).— <i>Deduct</i> —Amount recovered from other Governments, Departments, etc.			
R. —4,290	—4,290	—4,290	..
<i>Col. 1.</i> —See G.2 (1) which shows the amount actually spent, while the recovery recorded under this sub-head was made at fixed rate.			
H.—Charges in England :			
H. 1.—Fees for Renewals of Licenses			
O. 27,000 }	960	621	—339
R. —26,040 }			
<i>Col. 1.</i> —Provision for payment to Performing Rights Society transferred to India in view of change in the method of payment. See E. 5 (1).			
H. 2.—Leave and Deputation Salaries and Sterling Overseas Pay			
O. 19,000 }	18,000	17,073	—927
R. —1,000 }			
H. 3.—Stores for India			
O. 9,000 }	5,000	4,342	—658
R. —4,000 }			
<i>Col. 1.</i> —Due to non-availability of the full services of the British Broadcasting Corporation's recorded programmes for which the original provision was made.			
H. 4.—Expenditure in connection with Ap- pointments to Indian Services	..	5	+5
I.—Loss or Gain by Exchange			
R. 261	261	137	—124
Surrenders or withdrawals within Grant			
Gross R. 1,39,270 }	1,39,270	..	—1,39,270
Deductions R. 20,298 }	20,298	..	—20,298
Totals { Gross	22,62,800	21,08,027	—1,54,773
{ Deductions	—30,800	—51,055	—20,255
{ Net	22,32,000	20,56,972	—1,75,028

NOTES.

1. The saving in this grant which works out to 7·8 per cent. as against 9·26 per cent. in the preceding year is composed of Rs. 1,54,773 due to less expenditure and Rs. 20,255 due to larger recoveries and was contributed by several sub-heads, the prominent ones being E. 1, E. 2 and E. 4. If the savings on account of delay in the opening of Dacca and Trichinopoly stations (Rs. 1,15,000) and resumption of the lump provision by the Finance Department (Rs. 30,000) are excluded the net saving in the grant works out of 1·3 per cent. only.

2. In paragraph 5 of the proceedings in their report on the accounts of 1937-38, the Public Accounts Committee commented on the re-appropriations under a number of heads. This year also there have been numerous modifications in the grant.

GRANT No. 50.—CAPITAL OUTLAY ON BROADCASTING CHARGED TO REVENUE

(All Voted).

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "45-A.—CAPITAL OUTLAY ON BROADCASTING".			
A.—Works			
O. 2,96,000 }			
R. —1,23,000 }	1,73,000	1,71,540	—1,460
<i>Col. 1.</i> —Saving due to (i) non-completion of the proceedings for the acquisition of the site for the Bombay Transmitter (Rs. 1,58,000), (ii) abandonment of the proposal for the purchase of a studio building at Trichinopoly (Rs. 40,000), (iii) less funds required by the Public Works Department for the construction of the transmitter building at Trichinopoly (Rs. 3,300) and (iv) postponement of the studio work at Dacca due to delay in finding a suitable studio building (Rs. 3,850) counterbalanced by unanticipated expenditure on (i) alterations to Delhi studios (Rs. 3,350), (ii) construction of a Receiving Centre building at Peshawar (Rs. 2,000), (iii) works in progress from the previous year in which they were expected to be completed and other works for which the provision proved insufficient (Rs. 76,800).			
B.—Equipment			
O. 3,92,300 }			
R. —4,00,100 }	5,92,200	5,95,516	+3,316
<i>Col. 1.</i> —Saving due to (i) postponement of the establishment of Receiving Centres at Madras, Trichinopoly, Calcutta, Dacca, Lucknow and Lahore due to delay in selection of sites (Rs. 78,250), (ii) postponement of the purchase of certain equipments for Delhi studios due to abandonment of the project for the construction of the Broadcasting House, New Delhi, and of apparatus for the Research Department and the Receiving centre at Todapur pending decisions as to their suitability for use in India (Rs. 1,35,900), (iii) delay in the settlement of supplier's claims and lower estimates (Rs. 71,900) and (iv) delay in starting Installation works due to economy orders (Rs. 1,78,250) counterbalanced by payments for undischarged liabilities of the previous year (Rs. 50,000) and extra equipment found necessary (Rs. 16,200).			
C.—Installation Department, Delhi :			
C. 1.—Pay of Officers			
O. 14,800 }			
R. —1,100 }	13,700	13,683	—17
C. 2.—Pay of Establishments			
O. 24,800 }			
R. —2,900 }	21,900	21,924	+24
C. 3.—Allowances			
O. 10,000 }			
R. —1,800 }	8,200	8,096	—104
<i>Col. 1.</i> —Restricted touring on account of financial stringency.			
C. 4.—Contingencies			
O. 8,100 }			
R. 3,900 }	12,000	12,218	+218
<i>Col. 1.</i> —Expenditure on office accommodation, water and electricity for the office of the Installation Engineer which was due to the subsequent decision that rental, etc. of the building occupied both by Installation Engineer's and Research Engineer's Offices, which was being previously paid by Research Engineer, should be shared equally by Installation Engineer and Research Engineer.			

GRANT NO. 50.—CAPITAL OUTLAY ON BROADCASTING CHARGED TO REVENUE. 205

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
E.— <i>Deduct</i> —Amount transferred from the Fund for the Development of Broadcasting				
O.	—13,46,000 }			
R.	5,25,000 }	—8,21,000	—8,22,977	—1,977
Surrenders or withdrawals within Grant				
Gross R.	5,25,000	5,25,000	..	—5,25,000
Deductions R.	—5,25,000	—5,25,000	..	+5,25,000
Totals {				
Gross		13,46,000	8,22,977	—5,23,023
Deductions		—13,46,000	—8,22,977	+5,23,023
Net		1,000*	..	—1,000

* The net amount required being *nil*, a nominal demand for Rs. 1,000 was submitted for the vote of the Legislative Assembly.

NOTES.

1. The entire expenditure has been met from the special fund for the Development of Broadcasting constituted out of surplus revenues in 1934-35. The progressive account of expenditure met from the fund will be found at serial No. 2 of paragraph 27 of the Audit Report.

2. As in the previous year there were large reductions in the original appropriation under sub-heads A and B of this grant.

Statement of expenditure on Important New Works (Sub-head A.—Works).

Description of Work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation.	Modified Appropriation.
				More + Less —.	More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
I. Major Works above Rs. 50,000 for which specific provision was made in the Budget.					
Site for Bombay transmitter	1,58,000	..	..	—1,58,000	..
Estimate Rs. 1,58,000; postponement of expenditure due to non-completion of the acquisition proceedings.					
II. Other Major Works for which specific provision was made in the Budget.					
All works collectively	1,30,000	1,21,450	1,21,681	—8,319	+231
<i>Col. 5.</i> —Abandonment of the proposal to purchase a building for the Trichinopoly Studios and lower Public Works Department estimates for the Trichinopoly transmitter building (Rs. 43,000), partly counterbalanced by Unforeseen excess in expenditure on alterations, acoustic treatment and air-conditioning of Bombay Studios (Rs. 29,050) and on Dacca transmitter building (Rs. 5,400).					
III. Major Works for which specific provision was not made in the Budget.					
Transmitter buildings at Delhi, Bombay, Madras, Calcutta, Lucknow and Lahore	..	30,650	31,834	+31,834	+1,184
Estimate Rs. 2,29,668; expenditure to 31st March 1939, Rs. 2,00,048; works at Delhi completed and at other places in progress.					
<i>Col. 5.</i> —Works in progress from the previous year; no budget provision for 1938-39 was made, as the works were expected to be completed during 1937-38. <i>Col. 6.</i> —Mainly due to the final requirement of the Public Works Department, not being estimated accurately.					

Description of work.	Original Appropria- tion.	Modified Appropria- tion.	Expenditure.	Outlay compared with	
				Original Appropria- tion.	Modified Appropria- tion.
				More + Less —	More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

IV. Minor Works.

Collectively	8,000	20,900	18,025	+10,025	—2,875
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Col. 5.—Mainly due to the provision for the completion of studio modifications at Madras, Lucknow, and Lahore which were in progress from the previous year and for which no budget provision was made as the works were expected to be completed during 1937-38 (Rs. 8,800), new item of expenditure on alterations to Delhi Studios sanctioned after the submission of the budget estimates (Rs. 3,350), the construction of a Receiving Centre building at Peshawar, as a suitable building was not available on rent (Rs. 2,000), and insufficient provision for expenditure on alterations to the Studios at Calcutta and Trichinopoly (Rs. 2,600), partly counterbalanced by postponement of the Studio Work at Dacca until 1939-40 (Rs. 3,850).

Col. 6.—Mainly due to the adjustment of a credit of Rs. 2,760 on account of the refund of a portion of the cost of the site for the Broadcasting house, Delhi.

Total	2,96,000	1,73,000	1,71,540	—1,24,460	—1,460
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GRANT No. 51.—INDIAN STORES DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "46.—INDIAN STORES DEPARTMENT."			
A.—Headquarters Establishment :			
A. 1.—Pay of Officers			
Non-voted O. 62,400 }	62,520	62,520	..
M. 120 }			
Voted O. 2,36,700 }	1,90,710	1,90,686	—24
R. —45,990 }			
<i>Col. 1.—Rs. 44,000 provided for two new posts were surrendered on account of deterioration in the financial outlook.</i>			
A. 2.—Pay of Establishments			
O. 3,43,900 }	3,29,100	3,28,942	—158
R. —14,800 }			
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 2,600 }	4,700	3,825	—875
M. 2,100 }			
<i>Col. 1.—Unanticipated cost of passage of an officer and unforeseen tours in connection with the supply of sand bags to His Majesty's Government. Col. 4.—Some anticipated tours by the Chief Controller of Stores were not actually undertaken. Savings could not be anticipated in time for surrender.</i>			
Voted O. 84,000 }	71,100	70,403	—697
R. —12,900 }			
<i>Col. 1.—Mainly due to retention of a portion of the office in Delhi (Rs. 7,200), 10 per cent. cut under travelling allowances (Rs. 3,100), new posts referred to under A. 1.—Voted not filled in (Rs. 1,700).</i>			
A. 4.—Contingencies			
O. 52,700 }	46,500	46,713	+213
R. —6,200 }			
B.—Purchase Circles :			
B. 1.—Pay of Officers			
O. 62,300 }	75,240	75,227	—13
R. 12,940 }			
<i>Col. 1.—Due to an officer having drawn his leave salary in India while the provision was made for it under "Charges in England".</i>			
B. 2.—Pay of Establishments			
O. 95,400 }	92,700	92,586	—114
R. —2,700 }			
B. 3.—Allowances, Honoraria, etc.			
O. 12,100 }	12,380	12,308	—72
R. 280 }			
B. 4.—Contingencies			
O. 17,600 }	15,890	15,625	—265
R. —1,710 }			
C.—Inspection Circles :			
C. 1.—Pay of Officers			
Non-voted O. 19,700 }	18,000	18,000	..
M. —1,700 }			
Voted O. 2,53,000 }	2,56,800	2,56,239	—561
R. 3,800 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Inspection Circles—concl'd.			
C. 2.—Pay of Establishments			
O. 2,47,400 }	2,34,700	2,34,610	—90
R. —12,700 }			
C. 3.—Allowances, Honoraria, etc.			
Non-voted O. 4,100 }	4,400	4,195	—205
M. 300 }			
Voted O. 80,900 }	77,310	75,673	—1,637
R. —3,590 }			
C. 4.—Contingencies			
O. 1,12,500 }	1,58,080	1,56,892	—1,188
R. 45,580 }			
<i>Col. 1.—Due to larger number of orders than anticipated being placed for materials requiring inspection in the country of origin.</i>			
D.—Government Test House :			
D. 1.—Pay of Officers			
O. 62,600 }	62,240	62,229	—11
R. —360 }			
D. 2.—Pay of Establishments			
O. 1,57,300 }	1,52,440	1,52,333	—107
R. —4,860 }			
D. 3.—Allowances, Honoraria, etc.			
O. 8,000 }	7,680	7,572	—108
R. —320 }			
D. 4.—Contingencies			
O. 44,900 }	35,390	34,330	—1,060
R. —9,510 }			
<i>Col. 1.—Mainly, non-utilisation of the provision (Rs. 9,000) for purchase of a motor alternator set for reasons of economy.</i>			
E.—Metallurgical Inspectorate :			
E. 1.—Pay of Officers			
O. 89,900 }	73,860	73,761	—99
R. —16,040 }			
<i>Col. 1.—Transfers and unanticipated grant of leave ex-India.</i>			
E. 2.—Pay of Establishments			
O. 73,900 }	73,440	73,416	—24
R. —460 }			
E. 3.—Allowances, Honoraria, etc.			
O. 10,200 }	9,340	9,160	—140
R. —360 }			
E. 4.—Contingencies			
O. 12,300 }	12,100	11,657	—443
R. —200 }			
F.—Works :			
F. 2.—Metallurgical Inspectorate			
O. 6,200 }	6,650	6,648	—2
R. 450 }			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
G.—Industrial Research Bureau :				
G. 1.—Pay of Officers				
Non-voted	O. 200 } M. —200 }	..	..	..
Voted	O. 52,900 } R. 3,650 }	58,550	56,495	—55
G. 2.—Pay of Establishments				
	O. 75,500 } R. —4,500 }	71,000	70,772	—228
G. 3.—Allowances, Honoraria, etc.				
	O. 17,900 } R. —4,920 }	12,980	12,808	—172
Col. 1.—Location of the office at Delhi and smaller expenditure on prizes.				
G. 4.—Contingencies				
	O. 50,900 } R. —17,280 }	33,620	32,990	—630
Col. 1.—Mainly due to postponement for reasons of economy of the purchase of a drilling machine (Rs. 12,400), 10 per cent. cut under 'Contingencies' (Rs. 3,000), and smaller expenditure on glass survey than anticipated (Rs. 1,100).				
H.—Charges in England—High Commissioner for India :				
H. 1.—Leave and Deputation Salaries and Sterling Overseas Pay				
Non-voted	O. 33,000 } M. —7,000 }	26,000	25,892	—108
Col. 1.—See paragraph 29 of the Audit Report. Less leave salary than anticipated.				
Voted		32,000	32,066	+ 66
H. 2.—Stores for India				
		1,000	1,055	+ 55
H. 3.—Expenditure in connection with appointments to the Indian Services				
		..	38	+ 38
I.—Loss or Gain by Exchange				
Non-voted	M. 180	180	159	—21
Voted	R. 1,000	1,000	959	—41
Surrenders or withdrawals within Grant				
	R. 92,200	92,200	..	—92,200
<hr/>				
Totals	{ Non-voted Voted	1,15,800	1,14,591	—1,209
		22,94,000	21,94,193	—99,807

Subsidiary Accounts.

*Income and Expenditure Accounts.**—The consolidated account of Income and Expenditure for the Department as a whole with the necessary certificate of audit appears as Appendix XVIII at page 131 of the Administration Report for the year 1938-39. A review of the financial position of the Department appears in Chapter I, paragraph 7, at page 3 and in Chapter IV at page 57 of the same Report. The net excess of expenditure over income in the Commercial and Non-Commercial Sections and in the Department as a whole was as follows :—

	Expenditure.	Income.	Deficit.
	Rs.	Rs.	Rs.
Commercial	22,13,195	20,62,749	1,50,446
Non-Commercial	5,54,180	2,23,103	3,31,077
Department as a whole	(a) 26,43,516	(a) 21,61,993	4,81,523

(a) Excludes the amount (Rs. 1,23,859) representing adjustments within the Department.

* Chief Auditor, Indian Stores Department.

INCOME AND EXPENDITURE ACCOUNT OF THE GOVERNMENT TEST HOUSE FOR THE YEARS 1937-38 AND 1938-39.

Non-Commercial.

Dr.	Serial No. (1)	Particulars. (2)	Years.		Particulars. (6)	Years.		Cr.
			1937-38.	1938-39.		1937-38.	1938-39.	
			(3) Rs.	(4) Rs.	(5) Serial No.	(7) Rs.	(8) Rs.	
1	To Pay of Officers		56,017	62,779	1			
2	To Pay of Establishments		1,48,669	1,52,326				
3	To Allowances		6,511	7,695				
4	To Contingencies		32,392	32,128				
5	To Petty Construction and Repairs		5,671	5,754	2			
6	To Pensionary charges							
7	To Government contribution to Provident Fund		9,008		3			
8	To Leave salary and Sterling Overseas Pay paid in England			169				
9	To Interest on Capital Outlay		38,154	39,776				
10	To Depreciation charges		11,641	11,910				
11	To Share of Headquarters Administration charges		79,844	78,292	4			
12	To Cost of Audit and Accounts		18,397	18,580				
13	To Cost of stationery and printing (including cost of Government publications)		1,528	2,696				
14	To Services rendered by other branches of the Department		204	494				
	Total		4,08,036	4,21,974		Total	4,08,036	4,21,974

R. W. TARGETT,

11-8-39,

Chief Controller of Stores, Indian Stores Department,
Simla.

R. GOPAL,

3-8-39,

Chief Auditor, Indian Stores Department,
New Delhi.

INCOME AND EXPENDITURE ACCOUNT OF THE METALLURGICAL INSPECTORATE FOR THE YEAR 1937-38 AND 1938-39.
Commercial.

Dr.	Serial No. (1)	Particulars.	Years.		Serial No. (5)	Particulars.	Years.		Cr.
			1937-38.	1938-39.			1937-38.	1938-39.	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	
			Rs.	Ra.			Rs.	Ra.	
1.	To Pay of Officers		91,819	73,761	1.	By recoveries of fees for tests, etc., from Government Departments, Railways, Private firms and individuals	4,11,997	4,01,902	
2.	To Pay of Establishments		69,652	73,416	2.	By 1 per cent. inspection charges	21,587	16,481	
3.	To Allowances		11,385	9,428	3.	By Miscellaneous receipts	12,976	12,181	
4.	To Contingencies		10,143	11,244	4.	By Charges on account of inspection, etc., made for other branches of the department	728	863	
5.	To Petty Construction and Repairs		7,190	5,948					
6.	To Pensionary charges		4,943	5,112					
7.	To Government contribution to Provident Fund		8,380	6,555					
8.	To Leave Salary and Sterling Overseas Pay paid in England		7,517	8,282					
9.	To Interest on Capital Outlay		22,647	22,542					
10.	To Depreciation charges		10,419	10,149					
11.	To Share of Headquarters Administration charges		53,229	52,194					
12.	To Cost of Audit and Accounts		33,283	30,521					
13.	To Cost of Stationery and printing (including cost of Government publications).		1,168	1,251					
14.	To Services rendered by other branches of the Department								
15.	To Net profit for the year		1,15,523	1,21,026					
	Total		4,47,288	4,31,427					

R. W. TARGETT,

11-8-39,

Chief Controller of Stores, Indian Stores Department,
Simla.

Total 4,47,288 4,31,427

R. GOPAL,

3-8-39,

Chief Auditor, Indian Stores Department,
New Delhi.

Certificate of audit.

I certify that I have obtained all the information and explanations that I required and that the Income and Expenditure Accounts on pages 211-212 exhibit, in my opinion, the true state of affairs for the years 1937-38 and 1938-39, according to the best of my information and explanations given to me.

NEW DELHI;

The 3rd August 1939.

R. GOPAL,

3-8-39,

Chief Auditor, Indian Stores Department.

GRANT No. 52.—COMMERCIAL INTELLIGENCE AND STATISTICS.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "47.—MISCELLANEOUS DEPARTMENTS".				
A.—Pay of Officers				
Non-voted	O. 71,200 } M. —9,390 }	61,810	62,153	+343
Voted	O. 32,000 } R. —6,451 }	25,549	23,779	—1,770
Col. 1.—Appointment of a non-voted in place of a voted officer. Col. 4.—Mainly non-drawal of an officer's salary for February 1939 (Rs. 750) and adjustment in 1939-40 of the salary of another stationed at Mombasa (Rs. 730).				
B.—Pay of Establishments				
	O. 2,78,400 } R. —18,982 }	2,59,418	2,57,745	—1,673
C.—Allowances, Honoraria, etc.				
Non-voted	O. 13,800 } M. —3,945 }	9,855	9,555	—300
Col. 1.—Mainly (i) restricted tours (Rs. 1,609) and (ii) non-utilisation of the provision for the Indian Government Trade Commissioner, Alexandria (Rs. 2,386), set off by a net addition due to change of personnel (Rs. 50).				
Voted	O. 26,300 } R. —7,788 }	18,512	18,499	—13
Col. 1.—Mainly for reason (ii) under Non-voted.				
D.—Contingencies				
	O. 44,200 } R. —4,767 }	39,433	37,747	—1,686
E.—Payments to Railways and Provincial Governments for Frontier Trade Registration				
		12,100	11,514	—586
F.—Cotton Industry Statistics :				
F. 1.—Pay of Establishments				
	O. 6,200 } R. —1,345 }	4,855	4,855	..
F. 2.—Allowances, Honoraria, etc.				
	O. 1,600 } R. —189 }	1,411	1,389	—22
F. 3.—Contingencies				
	O. 200 } R. —55 }	145	139	—6
G.—Payments to Railways and Steamship Companies in connection with the compilation and Publication of Rail and River borne statistics relating to Raw Cotton				
	O. 9,600 } R. —434 }	9,166	9,054	—112

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
H.—Subsidies to Railway and Steamship Companies				
	O. 1,76,600 }			
	R. —1,000 }	1,75,600	1,73,777	—1,823
I.—Deduct—Recoveries from the Indian Central Cotton Committee				
		—1,900	—2,207	—307
J.—Statistical Research Branch :				
J. 1.—Pay of Officers				
	O. 60,300 }			
	R. 1,800 }	62,100	62,044	—56
J. 2.—Pay of Establishments				
	O. 29,400 }			
	R. 2,900 }	32,300	32,256	—44
J. 3.—Allowances, Honoraria, etc.				
	O. 13,000 }			
	R. 1,300 }	14,300	13,446	—854
J. 4.—Contingencies				
	O. 6,000 }			
	R. 3,300 }	9,300	9,390	+90
Col. 1.—Purchase of calculating machine, installation of telephone for newly appointed officers, and all-round increase in miscellaneous expenses due to expansion of the office.				
J. 5.—Transfer of Statistical Section from Calcutta to New Delhi				
	O. 82,000 }	..	..	..
	R. —82,000 }			
Col. 1.—Rs. 9,300 reappropriated to sub-heads J. 1, J. 2, J. 3 and J. 4 and Rs. 72,700 surrendered due to abandonment of the scheme of the transfer of Statistical Branch from Calcutta to New Delhi.				
K.—Loss or Gain by Exchange				
	Non-voted	..	1	+1
	Voted	..	2	+2
Surrenders or withdrawals within Grant				
	R. 1,13,711	1,13,711	..	—1,13,711
<hr/>				
Totals { Non-voted		71,665	71,709	+44
{ Voted				
{ Gross		7,77,900	6,55,636	—1,22,264
{ Deductions		—1,900	—2,207	—307
{ Net		7,76,000	6,53,429	—1,22,571

NOTE.

Sub-heads B and J. 5 are mainly responsible for the final saving in the voted section of the grant. The percentages of the savings in the last four years is given below :—

	1938-39.	1937-38.	1936-37.	1935-36.
Percentage	15.8	7	6.4	3.98

GRANT No. 53.—CENSUS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "47—MISCELLANEOUS DEPARTMENTS".			
A.—Superintendence :			
A. 1.—Pay of Officers			
Non-voted O. 10,000 }	2,048	2,047	—1
M. —7,952 }			
Col. 1.—Non-appointment of the Census Commissioner till March 1939.			
Voted R. 2,652	2,652	2,656	+4
Col. 1.—To meet the leave salary of officers lent by the Bihar and Punjab Governments for duty in the Census of 1931.			
A. 2.—Pay of Establishments			
O. 1,400 }	588	588	..
R. —812 }			
Col. 1.—Saving transferred to A. 1 to meet part of the leave salary of an officer in Bihar.			
A. 3.—Allowances, Honoraria, etc.			
O. 200 }	..	..	..
R. —200 }			
A. 4.—Contingencies			
O. 1,400 }	2	172	+170
R. —1,398 }			
Col. 1.—Saving transferred to A. 1 to meet leave salary of officers in the Punjab and Bihar in respect of the 1931 Census. Col. 4.—Provision not made through inadvertent omission.			
B.—Abstraction and Compilation :			
B. 1.—Pay of Establishments			
O. 2,000 }	1,758	1,758	..
R. —242 }			
Totals { Non-voted	2,048	2,047	—1
{ Voted	5,000	5,174	+174

NOTE.

1. The progressive expenditure upto 31st March 1939 on the decennial Census held in 1931 was Rs. 49,09,353. An expenditure of Rs. 649 has been incurred this year on preliminary work connected with the Census to be held in 1941.

GRANT No. 54.—EMIGRATION—INTERNAL

(All Voted).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "47.—MISCELLANEOUS DEPARTMENTS".			
A.—Expenditure in Assam :			
A. 3.—Contribution payable to the Provincial Government	3,900	3,840	—60
A. 4.—Medical Establishments :			
A. 4 (1).—Pay of Establishments	3,600	3,411	—189
A. 4 (2).—Allowances, Honoraria, etc.	500	443	—57
A. 4 (3).—Contingencies			
O. 1,500 }	1,350	1,356	+6
R. —150 }			
A. 5.—Works R. 250	250	220	—30
A. 6.—Reserve			
O. 500 }	250	..	—250
R. —250 }			
<i>Col. 4.—No contingency arose for which provision was necessary.</i>			
B.—Other Expenditure :			
B. 1.—Pay of Establishments			
O. 2,000 }	862	906	+44
R. —1,138 }			
<i>Col. 1.—Surrender of the provisions for rounding in Madras (Rs. 538) and Orissa (Rs. 600).</i>			
Surrenders or withdrawals within Grant			
R. 1,288	1,288	..	—1,288
Total	12,000	10,176	—1,824

NOTES.

1. *Sub-head A. 6.*—The following provision for a reserve made in this grant in the last four years was not utilised during those years :—

1935-36.	1936-37.	1937-38.	1938-39.
Rs.	Rs.	Rs.	Rs.
1,000	500	500	500

2. The total receipts realised during 1938-39 on account of Emigration fees (Internal) amounted to Rs. 2,984.

GRANT No. 55.—EMIGRATION—EXTERNAL.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "47.—MISCELLANEOUS DEPARTMENTS."				
A.—Emigration Agents in other Countries :				
A. 1.—Pay of Officers				
Non-voted	O. 93,200 }	1,23,050	1,22,829	—221
	M. 29,850 }			
<i>Col. 1.—Appointment of a non-voted officer in place of a voted officer as Agent-General in South Africa.</i>				
Voted	O. 47,800 }	16,035	16,016	—19
	R. —31,765 }			
<i>Col. 1.—See Non-voted.</i>				
A. 2.—Pay of Establishments				
	O. 22,000 }	19,189	18,983	—206
	R. —2,811 }			
A. 3.—Grants-in-aid, Contributions, etc.				
Non-voted	O. 1,200 }	2,050	2,021	—29
	M. 850 }			
Voted		100	100	..
A. 4.—Other Charges				
Non-voted	O. 19,600 }	33,157	33,840	+683
	M. 13,557 }			
<i>Col. 1.—See sub-head A. 1. Col. 4.—Mainly in South Africa where a surrender accepted by Government of India was not taken into account when funds for anticipated excess were applied for.</i>				
Voted	O. 64,100 }	43,315	42,950	—365
	R. —20,785 }			
<i>Col. 1.—See sub-head A. 1.</i>				
B.—Emigration Establishment in India :				
B. 1.—Pay of Officers				
Non-voted	O. 3,000 }	2,852	2,868	+16
	M. —148 }			
Voted		19,200	19,231	+31
B. 2.—Pay of Establishments				
	O. 23,430 }	22,258	22,101	—157
	R. —1,142 }			
B. 3.—Allowances, Honoraria, etc.				
	O. 4,500 }	3,520	2,714	—806
	R. —980 }			
<i>Col. 4.—Inability of the Protector of Emigrants, Madras, to carry out the contemplated tours during the close of the year.</i>				
B. 4.—Other Charges				
	O. 6,900 }	6,969	6,834	—135
	R. 69 }			
B. 5.—Establishment Charges paid to other Governments, Departments, etc.				
	R. 3,740	3,740	..	—3,740
<i>Col. 1.—Claim of Madras Government for agency functions in respect of Indian Emigration Act, not foreseen in the budget. Col. 4.—Non-adjustment of the amount by the Madras Government owing to late receipt, by the Accounts officer, of sanction of the Government of India for the payment.</i>				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
<i>C.—Miscellaneous :</i>			
<i>C. 1.—Deputation to West Indies :</i>			
<i>C. 1 (1).—Travelling and other Expenses</i>			
M. 303	303	1,223	+920
<i>Col. 4.—Cost of passage of an officer, which remained uncovered through an oversight.</i>			
<i>D.—Charges in England :</i>			
<i>D. 1.—High Commissioner for India :</i>			
<i>D. 1 (1).—Leave and Deputation Salaries and Sterling Overseas Pay</i>			
<i>Non-voted</i> O. 28,000 }	22,000	21,413	—587
M. —6,000 }			
<i>Col. 1.—See paragraph 29 of the Audit Report.</i>			
Voted	4,000	3,896	—104
<i>D.1 (2)—Other Items</i>	..	15	+15
<i>E.—Loss or Gain by Exchange</i>			
<i>Non-voted</i> M. 54	54	133	+79
Voted R. 1	1	20	+19
<i>Surrenders or withdrawals within Grant</i>			
R. 53,673	53,673	..	—53,673
<i>Totals</i> { <i>Non-voted</i>			
	1,83,466	1,84,327	+861
{ <i>Voted</i>			
	1,92,000	1,82,860	—59,140

NOTES.

1. Sub-heads A. 1 and A. 4 are mainly responsible for the large saving in the voted section of the grant, which works out to 30·8 per cent. as against 1·57 per cent. in 1937-38 and ·48 per cent. in 1936-37.

2. The total receipt realised during 1938-39 on account of Emigration Fees (External) amounted to Rs. 45,722.

GRANT No. 56.—JOINT STOCK COMPANIES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "47.—MISCELLANEOUS DEPARTMENTS".			
A.—Pay of Officers			
O. 39,300 }	38,113	38,113	
R. —1,187 }			
B.—Pay of Establishments			
O. 54,900 }	55,887	55,550	—337
R. 987 }			
C.—Allowances, Honoraria, etc.			
O. 2,900 }	2,413	2,343	—70
R. —487 }			
D.—Contingencies			
O. 17,200 }	16,374	16,237	—137
R. —826 }			
E.—Establishment Charges paid to Provincial Governments :			
E. 1.—Madras	15,000	15,000	..
E. 2.—United Provinces			
O. 9,200 }	8,960	8,960	..
R. —240 }			
E. 3.—Bihar			
O. 3,700 }	3,385	3,385	..
R. —315 }			
E. 4.—Orissa			
O. 4,000 }	4,185	4,185	..
R. 185 }			
E. 5.—Sind	1,100	1,097	—2
F.—Deduct—Establishment Charges recover- ed from other Governments, Departments, etc.			
O. —300 }	—467	—469	—2
R. —167 }			
G.—Charges in England :			
G. 1.—High Commissioner for India :			
G. 1 (1).—Leave and Deputation Salaries and Sterling Overseas Pay			
O. 6,000 }	..	..	..
M. —6,000 }			
Col 1.—See paragraph 29 of the Audit Report. Provision for leave salaries not required.			
Surrenders or withdrawals within Grant			
Gross R. 1,883	1,883	..	—1,883
Deductions R. 167	167	..	—167
Totals { Non-voted	1,47,300	1,44,870	—2,430
{ Voted { Gross	—300	—469	—169
{ Deductions	1,47,000	1,44,401	—2,599
{ Net			

NOTES.

1. Against an excess of Rs. 44 in this grant in 1937-38, there has been a saving of Rs. 2,599 this year, out of which a sum of Rs. 2,050 was surrendered to Government.

2. Total fees on account of registration of Joint Stock Companies realised during 1938-39 (excluding fees relating to Area grants or appropriations) amounted to Rs. 3,50,671.

GRANT No. 57.—MISCELLANEOUS DEPARTMENTS.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "47.—MISCELLANEOUS DEPARTMENTS"				
A.—Imperial Library :				
A. 1.—Pay of Officers				
	O. 14,700 }	14,390	14,376	—14
	R. —310 }			
A. 2.—Pay of Establishments				
	O. 28,600 }	26,893	26,868	—25
	R. —1,707 }			
A. 3.—Allowances, Honoraria, etc.				
	O. 700 }	728	722	—6
	R. 28 }			
A. 4.—Contingencies				
	O. 11,500 }	11,142	13,214	+2,072
	R. —358 }			
Col. 4.—Mainly increased supply of books by the High Commissioner for India against standing and previous years' orders.				
A. 5.—Deduct—Amount recovered from the Bengal Government				
	O. —16,600 }	—16,123	—16,123	..
	R. 477 }			
B.—Examinations				
	O. 2,030 }	2,226	2,178	—48
	R. 226 }			
C.—Explosives :				
C. 1.—Pay of Officers				
	O. 69,700 }	69,847	69,847	..
	R. 147 }			
C. 2.—Pay of Establishments				
	O. 34,100 }	33,503	33,391	—112
	R. —597 }			
C. 3.—Travelling Allowances				
	O. 37,100 }	[32,826	33,432	+606
	R. —4,274 }			
C. 4.—Other Expenses				
	O. 10,600 }	12,910	12,781	—129
	R. 2,310 }			
Col. 1.—Mainly unforeseen increased expenditure on service postage stamps due to additional work in connection with the Petroleum Rules, 1937.				
C. 5.—Establishment and other charges paid to other Governments, Departments, etc.				
	O. 100 }	..	..	..
	R. —100 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Explosives—concl'd.			
C. 6.—Deduct—Recoveries from Provincial Governments			
O. —2,500 }	—1,476	—1,476	..
R. 1,024 }			
<i>Col. 1.—Less recovery than anticipated of travelling allowance for appearances in Courts to give evidence.</i>			
D.—Controller of Patents and Designs :			
D. 1.—Pay of Officers			
Non-voted O. 16,800 }	16,750	16,750	..
M. —50 }			
Voted O. 36,900 }	36,388	36,383	—5
R. —512 }			
D. 2.—Pay of Establishments			
O. 35,100 }	34,374	34,366	—8
R. —726 }			
D. 3.—Allowances, Honoraria, etc.			
Non-voted O. 1,200 }	1,670	1,669	—1
M. 470 }			
Voted O. 100 }	228	226	—2
R. 128 }			
D. 4.—Charges for printing Patent Specifications			
O. 5,300 }	5,700	5,630	—70
R. 400 }			
D. 5.—Contingencies			
O. 3,600 }	3,340	3,268	—72
R. —260 }			
E.—Actuary to the Government of India :			
E. 1.—Pay of Officers			
O. 36,000 }	24,933	24,933	..
R. —11,067 }			
<i>Col. 1.—Saving due to vacancy in the post of the Superintendent of Insurance till late in June, 1938 and the employment of the new officer on lower rate of pay partly set off by an excess on account of the creation of a post of Assistant Superintendent of Insurance.</i>			
E. 2.—Pay of Establishments			
O. 16,000 }	3,441	3,441	..
R. —12,559 }			
<i>Col. 1.—Vacancy in the post of Assistant Actuary and non-recruitment of staff for which provision was made.</i>			
E. 3.—Other Charges			
O. 4,000 }	2,400	2,392	—8
R. —1,600 }			
<i>Col. 1.—Less touring by the Superintendent and non-recruitment of staff.</i>			
F.—Indian War Memorial :			
F. 1.—Pay of Establishments			
	2,200	2,196	—4
F. 2.—Other Charges			
O. 500 }	450	468	+18
R. —50 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
	2	3	4
	Rs.	Rs.	Rs.
G.—Courts of Enquiry and Boards of Conciliation constituted under the Trade Disputes Act, 1929:			
G. 1.—Allowances, Honoraria, etc.			
O. 300 }	..	..	—
R. —300 }			
Col. 1.—No Court of Enquiry or Board of Conciliation was constituted during the year.			
G. 2.—Other Charges			
O. 200 }	..	..	..
R. —200 }			
Col. 1.—See G. 1.			
H.—Registration of Accountants :			
H. 1.—Pay of officers	12,300	12,267	—33
H. 2.—Other Charges			
O. 13,500 }	9,875	9,676	—199
R. —3,625 }			
Col. 1.—Due to economy on account of financial stringency (Rs. 1,350), inability of some of the members of the Indian Accountancy Board to attend the Board's meetings held in December 1938 (Rs. 425) and less expenditure on examination held under Auditor's Certificates Rules due to a small number of candidates offering themselves for the Final Examination (Rs. 1,850).			
I.—Administration of the Indian Partnership Act, 1932 :			
I. 2.—Pay of Establishments			
O. 800 }	575	575	..
R. —225 }			
I. 3.—Allowances, Honoraria, etc.			
O. 600 }	625	625	..
R. 25 }			
I. 4.—Other Charges			
O. 1,000 }	50	50	..
M. —950 }			
J.—Provincial Statistics	600	600	..
K.—Charges in England :			
K. 1.—Secretary of State for India :			
K. 1 (1).—Miscellaneous			
O. 53,000 }	45,000	43,117	—1,883
R. —8,000 }			
Cols. 1 and 4.—The saving arises from delay in the production of volumes of historical records and from smaller expenditure than expected on cataloguing.			
K. 2.—High Commissioner for India :			
K. 2 (1).—Leave and Deputation Salaries and Sterling Overseas Pay			
O. 4,000 }	..	..	..
R. —4,000 }			
Col. 1.—See paragraph 29 of the Audit Report. Provision for leave salaries not required.			
K. 2 (2).—Stores for India			
O. 1,000 }	2,000	1,727	—273
R. 1,000 }			
Col. 1.—Liabilities brought forward from 1937-38.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
K.—Charges in England— <i>concl'd.</i>			
K. 2.—High Commissioner for India— <i>concl'd.</i>			
K. 2 (3).—Expenditure in connection with appointments to the Indian Services			
R. 2,000	2,000	2,243	+243
Col. 1.—Unforeseen recruitment of a Superintendent of Insurance.			
L.—Loss or Gain by Exchange			
R. 257	257	237	—20
Surrenders or withdrawals within Grant			
Gross R. 43,949	43,949	..	—43,949
Deductions R. —1,501	—1,501	..	+1,501
	<u>18,470</u>	<u>18,469</u>	<u>—1</u>
Totals {	Non-voted		
		4,35,100	3,91,179
		—19,100	—17,599
		<u>4,16,000</u>	<u>3,73,580</u>
Totals {	Voted { Gross		
	{	Deductions	—43,921
		Net	+1,501
			<u>—42,420</u>

NOTES.

1. The saving in the voted section of the grant which works out to 10·2 per cent as against 17·2 per cent in the previous year is contributed mainly by group heads E and K and is the net result of a gross saving of Rs. 43,921 due to less expenditure and an excess of Rs. 1,501 due to smaller recoveries.

2. The receipts on account of Patent Fees realised during the year amounted to Rs. 2,46,642. Against this the total expenditure under the sub-heads D. 1 to D. 5 was Rs. 98,292.

Subsidiary Accounts.

SCHEME FOR THE REGISTRATION OF ACCOUNTANTS.

Income and Expenditure Account.

Particulars of Expenditure.	1938-39, 1937-38.		Particulars of Income.	1938-39, 1937-38.	
	Rs.	Rs.		Rs.	Rs.
To Pay of Officers	12,317	11,717	By Entrance fees from Accountants	8,550	8,100
To Pay of Establishments	9,521	10,361	Less amount relating to 1938-40	450	11,550
To Allowances, Honoraria, etc., to officers and staff	6,706	6,442	By Annual fees from Accountants	25,086	22,384
To Daily and Travelling allowances, etc., to members of the Indian Accountancy Board and its Committees	2,905	4,252	Less amount relating to future years and refunds	2,652	20,762
To Deduct cost of the Rangoon Centre recovered from Burma Government. 529	3,542	3,240	By Examination fees	700	7,290
To Printing and Stationery charges	466	1,400	Less amount relating to future years and refunds	950	5,800
To Miscellaneous Expenses	1,800	1,663	By Fees for Registration of Articles of Apprenticeship	80	870
To Leave and Pensionary charges for Officers and staff	5,644	5,615	Less amount relating to 1938-40	400	810
To Audit and Accounting charges	426	447	By fees for recognition of Institutions	50	325
			Less amount relating to 1938-40	144	
			By miscellaneous receipts—		
			Sale proceeds of publications	20	281
			Receipts from Advertisements . . . . .	...	3,869
			By Deficit . . . . .	...	6,119
Total	43,027	45,137		Total	45,137

Checked and found correct, subject to the remarks given in the Audit Report of even date.

NEW DELHI ;
The 17th November 1939. Office of the Accountant General, Central Revenues.

MOHAN BEHARI LAL,
Examiner, Outside Audit Department,

A. L. SAHGAL,
Secretary, Indian Accountancy Board,
Ex-officio Assistant Secretary to the
Government of India,
Department of Commerce.

NEW DELHI,
The 1st November 1939.

Audit Comments.—The working of the scheme for the year 1938-39 shows a deficit of Rs. 3,869 as compared with a deficit of Rs. 6,119 in the year 1937-38. A decrease of Rs. 2,109 in expenditure and a small increase of Rs. 141 in income account for the reduction of Rs. 2,250 in the deficit as compared with that of the previous year.

2. The working of the Scheme has resulted so far in a net deficit of Rs. 34,470 as shown below :—

	Rs.
Deficit for the years ended 31st March 1938	30,601
Deficit for the year 1938-39	3,869
Total	<u>34,470</u>

GRANT No. 58.—CURRENCY.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "48.—CURRENCY."			
AA.—Miscellaneous	..	27	+27
Col. 4.—Represents leave salary of a peon for the portion of leave earned by him while in the office of the late Controller of the Currency.			
C.—Charges in England :			
C. 1.—High Commissioner for India :			
C. 1 (1).—Leave and Deputation Salaries and Sterling Overseas Pay			
Non-voted	16,000	16,013	+13
Voted	4,000	..	—4,000
Col. 4.—See paragraph 29 of the Audit Report. Provision offered for surrender.			
D.—Loss or Gain by Exchange	..	96	| 96
E.—Currency Note Press :			
E. 1.—Press :			
E. 1 (1).—Pay of Officers			
Non-voted	O. 15,000 } M. 300 }	15,300	15,253 —47
Voted		5,700	5,686 —14
E. 1 (2).—Pay of Establishments			
	O. 1,17,300 } R. —4,600 }	1,12,700	1,12,560 —140
E. 1 (3).—Allowances, Honoraria, etc.			
Non-voted	O. 2,000 } M. —400 }	1,600	1,584 —16
Voted	O. 8,400 } R. —800 }	7,600	7,613 +13
E. 1 (4).—Contingencies.			
	O. 3,60,100 } R. —45,010 }	3,15,090	3,06,829 —8,261
Col. 1.—Due to the observance of economy.			
E. 1 (5).—Grants-in-aid, Contributions, etc.			
Non-voted.		3,460	3,360 —40
Voted		25,400	25,455 +55
E. 1. (6)—Establishment Charges paid to other Governments, Departments, etc.			
		8,100	8,084 —16

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Currency Note Press—concl'd.			
E. 1.—Press—concl'd.			
E. 1 (7).—Interest and Depreciation			
Non-voted O. 1,29,000 }	1,19,000	1,18,484	—516
M. —10,000 }			
Voted O. 72,000 }	68,300	68,288	—12
R. —3,700 }			
E. 1 (9).—Deduct—Charges recovered from other Governments, Departments, etc.			
O. —57,200 }	—52,600	—52,574	+26
R. 4,600 }			
E. 2.—Other Charges			
Non-voted O. —2,400 }	—1,548	—1,553	—5
M. 852 }			
Voted O. —5,800 }	—6,800	—6,975	—175
R. —1,000 }			
<i>Col. 1.—Less leave taken by the staff.</i>			
E. 3.—Charges in England—High Commissioner for India :			
E. 3 (1).—Stores for India			
O. 9,50,000 }	7,67,000	8,14,114	+47,114
R. —1,83,000 }			
<i>Cols. 1 and 4.—Liabilities carried forward (Rs. 1,20,480) and decrease in indents (Rs. 15,586). Final excess due to resumption by Government of a sum of (Rs. 47,013) more than the saving offered for surrender.</i>			
E. 4.—Loss or Gain by Exchange			
R. 5,300	5,300	5,069	—231
F.—Currency Capital Outlay Charged to Revenue :			
F. 1.—Land			
O. 100 }	..	..	..
R. —100 }			
F. 2.—Buildings			
O. 2,500 }	100	56	—44
R. —2,400 }			
<i>Col. 1.—Abandonment of a project for which grant was obtained (Rs. 1,400); work provided for in 1938-39 actually carried out in 1937-38 (Rs. 600) and lump sum provision of Rs. 500 not fully utilised (Rs. 400).</i>			
F. 3.—Plant and Machinery			
O. 22,400 }	22,000	20,870	—1,130
R. —400 }			
<i>Col. 4.—Provision for freight and other charges to deliver an old machine to a certain firm in England not utilised, as that firm was trying to sell the machine in India. The saving was not surrendered as it could not be foreseen that the sale was not going to materialize during the year.</i>			
F. 4.—Minor Equipment			
O. 2,000 }	..	..	..
R. —2,000 }			
<i>Col. 1.—Lump sum provision for unforeseen expenditure found unnecessary.</i>			
F. 5.—Miscellaneous			
O. 1,000 }	100	91	—9
R. —900 }			
F. 6.—Deduct—Amount provided for Depreciation			
O. —72,000 }	—68,300	—68,288	+12
R. 3,700 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Currency Capital Outlay Charged to Revenue— <i>conold.</i>			
F. 7.—Changes in England—High Commissioner for India :			
F. 7 (1).—Stores for India			
O. 1,20,000	1,16,800	1,16,708	—92
R. —3,200			
F. 8.—Loss or Gain by Exchange			
R. 800	800	816	+16
Surrenders or withdrawals within Grant			
Gross R. 2,41,010	2,41,010	..	—2,41,010
Deductions R. —8,300	—8,300	..	+8,300
Totals			
{ Non-voted	1,53,752	1,53,237	—515
{ Voted { Gross	16,93,200	14,85,291	—2,07,909
{ Deduct	—1,29,200	—1,20,862	+8,338
{ Net	15,64,000	13,64,429	—1,99,571

NOTES.

1. In compliance with the recommendation of the Public Accounts Committee contained in paragraph 8 of their Report on the Accounts of 1935-36, provision for Capital Outlay on the Currency Note Press, which was formerly shown in a separate demand, has now been included in this demand.

2. The final saving in the voted section of the grant which works out to 12.76 per cent against an excess of 1.13 per cent. in the preceding year, is attributed mainly to sub-head E. 3 (1) and is the result of a gross saving of Rs. 2,07,909 due to less expenditure, partially set off by an excess of Rs. 8,338 due to smaller recoveries.

3. The total amount surrendered in the voted grant was Rs. 2,32,710 and this was more than the amount of the final saving which was Rs. 1,99,571. This is due to the excessive reduction under sub-head E. 3 (1).

Subsidiary Accounts.

*Pro forma ACCOUNT OF SURPLUS SILVER STOCK FOR THE YEAR 1938-39.

Part I—Rupee Coin (held in the Custody of the Reserve Bank of India).

Dr. Serial No.	Details.	Amount.	Serial No.	Details.	Cr. Amount.
1	2	3 Rs.	4	5	6 Rs.
1.	Opening balance . . .	11,17,64,939	1.	Rupee coin handed over to the Reserve Bank under Section 36 (2) of the Act. . . . .	..
2.	Rupee coin returned by the Reserve Bank under Section 36 (1) of the Act.	5,00,00,000	2.	Rupee coin withdrawn against return of uncurrent and withdrawn silver coins to Mints.	10,00,35,000
3.	Rupee coin deposited in exchange for new silver half and quarter rupees delivered from the Mints.	33,97,709			
4.	Rupee coin deposited against loss in weight of bullion in process of coinage	10,142	3.	Closing balance . . .	6,51,37,790
	Total	16,51,72,790		Total	16,51,72,790

* Accountant General, Bengal.

N.B.—The *pro forma* account of Surplus Silver Stock is maintained in terms of weight of silver. This part of the account has, however, been maintained in terms of value in view of the fact that the surplus rupees held by the Reserve Bank are not kept physically separate from the Bank money.

N.B.—The *pro forma* account of Surplus Silver Stock is maintained in terms of weight of silver. This part of the account has, however, been maintained in terms of value in view of the fact that the surplus rupees held by the Reserve Bank are not kept physically separate from the Bank money.

Part II—Bullion (held at the Mints and by the Secretary of State for India).

Part II—Bullion (held at the mints and by the Government)					
Dr. Serial No.	Details.	Amount.	Serial No.	Details.	Cr. Amount.
1	2	3	4	5	6
		Rs.			Rs.
1.	Opening balance . . .	35,27,20,188	1.	Difference between the invoice value and the value by weight at one rupee per standard <i>tola</i> of uncurrent and withdrawn coins . . .	14,85,212
			2.	Loss in weight in refining bullion . . .	3,02,421
			3½	Silver half and quarter rupees coined and delivered . . .	33,97,709
2.	Uncurrent and withdrawn silver coins . . .	10,00,35,000	4.	Operative loss of bullion in process of coinage .	10,142
			5.	Sale of silver . . .	79,46,786
			6.	Loss in weight of silver due to variation of scales, etc. and difference in fraction assay fineness .	2,511
3.	Melted kathashai rupees received from Bundi State	5,73,543	7.	Closing balance . . .	44,02,33,950
Total		45,33,28,731		Total	45,33,28,731

N. B.—In this part of the account one rupee is equivalent to one standard *tola*.

STATEMENT SHOWING THE TRANSACTIONS OF THE SILVER REDEMPTION RESERVE FOR THE YEAR 1938-39.

Cash Account.		Securities Account.		Particulars.		Cash Account, Securities Account.	
1	2	3	4	5	6	7	8
£	s. d.	£	s. d.	£	s. d.	£	s. d.
69 15 0	7,499,930 5 0	..	..	1. Opening balance.			
221,830 0 0	..	..	..	2. Dividends on investments—			
				(a) Interest on £1,000,000 Conversion 5 per cent. Loan, 1944-64 for whole year	£50,000 0 0		
				(b) Interest on £1,048,550 Conversion 4½ per cent. Loan, 1940-44 for whole year	£47,184 15 0		
				(c) Interest on £4,018,800 National Defence 2½ per cent. Bonds 1944-48 for whole year.	£100,470 0 0		
				(d) Interest on £379,100 Funding 2½ per cent. Loan, 1952-57 for half year.	£5,212 12 6		
				(e) Interest on £1,379,100 Funding 2½ per cent. Loan 1952-57 for half year.	£18,962 12 6		
				Total	£221,830 0 0		
1,009,061 10 0	..	..	..	3. Sale proceeds of securities realised—			
	1,036,321 7 6	..	..	(£1,000,000 National Defence 2½ per cent. Bonds 1944-48.)	1,009,061 10 0		
				4. Cost of investment in British Securities—			
				(a) £1,000,000 Funding 2½ per cent. Loan 1952-57	£970,636 0 0		
				(b) £68,700 Conversion 2½ per cent. Loan 1944-49	£65,695 7 6		
				Total	£1,036,321 7 6		
				5. Depreciation due to fall in the market value of securities. . . . .	..	27,227 3 9	
				6. Appropriation to Revenue.	194,602 16 3	..	
				7. Closing balance	37 1 3	7,499,962 18 9	
1,230,961 5 0	8,536,251 12 6			Total	1,230,961 5 0	8,536,251 12 6	

Particulars of the securities held in the Silver Redemption Reserve on the 31st March 1939.

Nature of the securities.	Nominal value.		Estimated market value.	
	£	s. d.	£	s. d.
1. 5 per cent. Conversion Loan, 1944-64.	1,000,000	0 0	1,117,500	0 0
2. 4½ per cent. Conversion Loan, 1940-44	1,048,550	0 0	1,089,181	6 3
3. 2½ per cent. Funding Loan, 1952-57	1,379,100	0 0	1,279,115	5 0
4. 2½ per cent. National Defence Loan, 1944-48	4,018,800	0 0	3,948,471	0 0
5. 2½ per cent. Conversion Loan, 1944-49	68,700	0 0	65,695	7 6
Total	7,515,150	0 0	7,499,962	18 9

232

STATEMENT SHOWING THE TRANSACTIONS UNDER THE HEAD 'PURCHASES AND SALES OF SILVER' DURING THE YEAR 1933-39.

Dr.						Cr.	
Item No.	Particulars.	Amount.	Item No.	Particulars.	Amount.		
1	2	3	4	5	6		
		Rs.					
1.	Opening balance	44,02,69,951(a)	1.	Sale proceeds of silver			
2.	Incidental charges for remittance of silver from one Mint to another and miscellaneous charges	35,305	2.	Value of gold recovered from Silver Refinery, Bombay	2,30,755		
3.	Difference between the standard value and the market value of silver supplied to the Die Department for manufacture of medals, etc., and to the Government Medical Store Depot, Bombay, etc.	9,498	3.	Value of copper recovered from Silver Refinery, Bombay	34,634		
4.	Conversion of Bundi State Currency, Bombay.	5,73,543	4.	Receipts from the Government of Burma on account of Burma's share of the silver deficiency	34,64,442		
5.	Payment to the Reserve Bank under section 36 (1) of the Reserve Bank of India Act, 1934	5,00,00,000	5.	Closing Balance	48,30,40,420		
	Total	49,08,88,297		Total	49,08,88,297		

(a) Differs from the last year's closing balance by reason of correction since made.

GRANT No. 59.—MINT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "49—MINT."			
A.—Calcutta Mint—Mint Master's Establishment and Contingencies :			
A. 1.—Pay of Mint Officers			
Non-voted O. 30,900 }	36,538	36,538	..
M. 5,638 }			
Col. 1.—Due to drawal in India of leave salary expected to be drawn in England.			
Voted O. 12,000 }	11,000	11,000	..
R. —1,000 }			
A. 2.—Mint Master's Establishment			
O. 75,500 }	70,582	70,566	—16
R. —4,918 }			
A. 3.—Bullion Establishment			
O. 33,700 }	32,847	32,862	+15
R. —853 }			
A. 4.—Operative Establishment			
O. 3,64,600 }	3,69,600	3,70,420	+820
R. 5,000 }			
A. 5.—Allowances, Honoraria, etc.			
Non-voted O. 100 }	431	1,328	+897
M. 331 }			
Col. 4.—Due to transfer of an officer from Bombay.			
Voted O. 11,800 }	13,050	13,012	—38
R. 1,250 }			
A. 6.—Contingencies			
O. 1,31,400 }	1,16,300	1,15,893	—407
R. —15,100 }			
B.—Bombay Mint—Mint Master's Establishment and Contingencies :			
B. 1.—Pay of Mint Officers			
O. 49,000 }	44,900	45,296	+396
M. —4,100 }			
B. 2.—Mint Master's Establishment			
O. 56,000 }	54,500	54,540	+40
R. —1,500 }			
B. 3.—Bullion Establishment			
O. 75,700 }	76,200	76,487	+287
R. 500 }			
B. 4.—Operative Establishment			
O. 3,31,700 }	3,39,300	3,38,505	—795
R. 7,600 }			
B. 5.—Pay of Assay Officers			
O. 21,600 }	21,300	21,354	+54
R. —300 }			
B. 6.—Pay of Assay Establishment			
O. 25,000 }	23,000	22,916	—84
R. —2,000 }			
B. 7.—Allowances, Honoraria, etc.			
Non-voted O. 3,000 }	600	565	—35
M. —2,400 }			
Col. 1.—Leave <i>ex-India</i> of an officer.			
Voted O. 64,500 }	1,03,200	1,03,372	+172
S. 40,000 }			
R. —1,300 }			
Col. 1.—Increased coinage due to heavier demand.			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess +. Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
B.—Bombay Mint—Mint Master's Establishment and Contingencies— <i>conold</i> .				
B. 8.—Contingencies				
	O. 1,10,000 }	1,15,500	1,15,935	+435
	R. 5,500 }			
B. 9.—Miscellaneous				
	O. 1,000 }	8,000	5,835	—2,165
	S. 5,000 }			
	R. 2,000 }			
<i>Col. 1.</i> —Increased coinage and more receipts of gold for refining. <i>Col. 4.</i> —Gold not refined to the extent anticipated.				
B. 10.— <i>Grants-in-aid, Contributions, etc.</i>				
	M. 600	600	600	..
<i>Col. 1.</i> —Passage for an officer not anticipated.				
C.—Loss on Coinage				
	O. 20,500 }	11,000	11,163	+163
	R. —9,500 }			
<i>Col. 1.</i> —Reduction in silver coinage in Calcutta Mint (Rs. 14,000) partially counter-balanced by increased coinage in Bombay due to heavier demand (Rs. 4,500).				
D.—Purchase of Local Stores				
	O. 4,03,000 }	4,31,800	4,30,628	—1,172
	S. 24,000 }			
	R. 4,800 }			
<i>Col. 1.</i> —Increased coinage due to heavier demand.				
E.—Works				
	O. 32,000 }	59,000	59,066	+66
	R. 27,000 }			
<i>Col. 1.</i> —Erection of additional machinery in Calcutta Mint (Rs. 15,000) and building of a remittance room in the Bombay Mint compound (Rs. 12,000).				
F.—Charges in England :				
F. 1.—Secretary of State for India :				
F. 1 (1).—Miscellaneous				
	Non-voted M. 5,000	5,000	5,083	+83
<i>Col. 1.</i> —Unforeseen leave salaries.				
	Voted	1,000	245	—755
F. 2.—High Commissioner for India :				
F. 2 (1).—Leave and Deputation Salaries and Sterling Overseas Pay				
	Non-voted	26,000	25,601	—399
	Voted			
	O. 24,000 }	12,000	11,257	—743
	R. —12,000 }			
<i>Col. 1.</i> —Less leave salary than provided for. See paragraph 29 of the Audit Report.				
F. 2 (2).—Stores for India				
	O. 1,12,000 }	77,000	76,820	—180
	R. —35,000 }			
<i>Cols. 1 and 4.</i> —Decrease in indents (Rs. 28,736) and reduced prices (Rs. 6,440).				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
G.—Loss or Gain by Exchange			
<i>Non-voted</i> M. 200	200	180	—20
Voted R. 1,000	1,000	569	—431
Surrenders or withdrawals within Grant R. 28,821	28,821	..	—28,821
Totals { <i>Non-voted</i>	1,14,269	1,15,191	+922
{ Voted	19,76,000	19,42,445	—33,555

NOTES.

1. The *pro forma* accounts of His Majesty's Mints, Bombay and Calcutta, for 1938-39 have been audited and certificates of audit have been recorded on them for inclusion in the Mints Administration Report. The Audit Department has no special comments to offer on those accounts. In the case of the Bombay Mint, muffles worth Rs. 3,266 forming part of the Assay Office Laboratory apparatus and Rs. 17,841 being the result of platinum sets of weight pieces worth Rs. 37,338 being revalued at Rs. 19,497 were written off during the year and charged off in the *pro forma* account of the Assay Department.

2. A supplementary grant of Rs. 69,000 was obtained in this Demand which, however, proved excessive.

3. *Sub-head C.*—There was a countervailing profit of Rs. 1,279 during the year at the Bombay Mint.

4. The original provision under sub-head E, which deals with expenditure on works, was augmented considerably during the course of the year.

Subsidiary Accounts.

HIS MAJESTY'S MINT, CALCUTTA.

Statement of Stores for the year 1938-39 (excluding dies and collars and also bullion stocks).
Value utilised.

Particulars.	Opening Balance on 1st April, 1938.	Value of Receipts during the year.	Issued, Sold or disposed of.	Deprecia- tion or write off.	Closing Balance on 31st March, 1939.
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.	(6) Rs.
Consumable Stores—					
Main	1,26,567	4,15,376(a)	4,22,198(b)	78(c)	1,19,667
Workshop	2,977	50,530	50,940	..	2,567
Die Department	5,063	16,831	17,351	..	4,543

(a) This includes (i) returns from Workshop and Die Department and (ii) Rs. 145 as detailed below :—

	Rs.
Gain on verification of stores	95
Gain on balancing during 1938-39	50
	<hr/> 145 <hr/>

(b) This includes issues to Workshop and Die Department.

(c) Loss on verification of coal and coke.

The verification of general stores was done by one of the Mint Engineers in June 1938. The stock held in the General Workshop and Die Department could not be verified during the year owing to shortage of Engineers.

Calcutta Mint;
The 20th July, 1939.

B. CHATTERJI,
Accountant.

E. A. WIMBERLEY,
Captain, R. E.
Offg. Mint Master.

I have examined the above account and according to the best of my information as a result of the test-audit of the books and a consideration of the explanations given to me the account is correct.

C. H. CHATTERJI,
Assistant Accounts Officer, Bengal,
Office of the Accountant General, Bengal.

CALCUTTA ;
The 2nd August, 1939.

Review of Stores position.

The balance of consumable stores and value of die stocks held at the end of 1938-39 and of the three preceding years are as follows :—

Year.	Closing balance.			Consumption (includes sale of surplus stores).	
	Stores.	Die stock.	Total.	Stores.	Die stock.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
1935-36	1,50,749	19,985	1,70,734	1,37,001	87,475
1936-37	1,37,132	16,185	1,53,317	1,22,414	72,290
1937-38	1,34,607	10,735	1,45,342	1,83,233	1,03,025
1938-39	1,26,777	6,620	1,33,397	1,28,337	52,230

There is a decrease of Rs. 7,830 in the Closing Balance of general Stores as compared with last year.

The result of examination of items held in stock has been communicated to the Government of India and orders are awaited.

E. A. WIMBERLEY.

Captain, R. E.,

Offg. Master of the Mint.

CALCUTTA MINT :

The 20th July 1939.

Audit comment.—Although the value of stores held in stock on the 31st March 1939 was Rs. 16,889 above the 1934-35 level, there has been an appreciable decrease in the balance of stores during the year as compared with that in the previous year.

A list of the items of stores aggregating to Rs. 51,857, which was responsible for the increase of the store balance of 1937-38 as compared with that of 1934-35, was given in page 214 of the Appropriation Accounts for 1937-38. The corresponding figure of the balances of these items at the end of 1938-39 was reduced to Rs. 45,079 as detailed below. The examination of the stock referred to in the concluding portion of the Audit Comment of 1937-38 at page 214 of the Appropriation Accounts for 1937-38 was completed and the result communicated to the Government of India.*

	Balance on 31st March 1939.
	Rs.
Die Steel Block	
Steel collars	1,840
Steel rings	2,106
Steel Segment and Cutter	870
Morgan Crucibles (560 lbs.)	2,000
Covers and Muffles for above	13,755
Morgan Crucibles (300, 200, 100 lbs.)	6,413
Covers and Muffles for above	6,368
Pots Hytesupite for above	5,505
Blades shear for "A" Press	569
Grinding wheel	4,869
	784
Total	<hr/> 45,079

*Accountant General, Bengal.

HIS MAJESTY'S MINT, BOMBAY.

Statement of stores, etc., for the year 1938-39.

Particulars. (1)	Opening Balance on 1st April 1938. (2)	Value received during the year. (3)	Value utilised.		Closing Balance on 31st March 1939. (6)
			Sold or disposed of. (4)	Deficiency, etc. written off. (5)	
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Mint stores.</i>	(a)				(b)
Consumable stores . . .	2,69,639	1,80,806	1,94,328	64	2,56,053
<i>Assay stores</i>					
Apparatus in stock . . .	24,090	57,352	1,764	3,266	76,412
Chemicals in stock . . .	3,128	850	892	..	3,086
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2,96,857	2,39,008	1,96,984	3,330	3,35,551
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

(a) Consists of Rs. 2,66,346, Rs. 1,795 and Rs. 1,498 on account of Main, General Workshop and Die Department Stores respectively.

(b) Consists of Rs. 2,52,012, Rs. 2,731 and Rs. 1,310 on account of Main, General Workshop and Die Department Stores respectively.

Total surplus found on verification and written on were Rs. 104 and total deficiency found on verification and written off were Rs. 64. Obsolete muffles worth Rs. 3,266 were written off being out of use for assay purposes.

Included in the receipt of Rs. 57,352 under Assay Stores is a Platinum Apparatus Set worth Rs. 54,856 brought on the stock register for the first time.

The verification of Mint stores and Assay stores was periodical as usual. The stores were verified by one of the Mint Engineers. No revaluation of importance was done during the year.

A. K. PATANKAR,
Accountant.

A. J. RANSFORD,
*Lt.-Col., R. E.,
Mint Master, Bombay.*

HIS MAJESTY'S MINT,
BOMBAY;
The 18th July, 1939.

I have examined the above account and according to the best of my information as a result of the test audit of the books and a consideration of the explanations given to me the account is correct.

K. V. SREEKANTESWARAN,
*Examiner, Outside Audit,
Accountant General's Office, Bombay.*
BOMBAY;
The 22nd July, 1939.

Financial Review by the Mint Master on the Stores Account of the year 1938-39.

The closing balance of Mint stores amounting to Rs. 2,56,053 appears high in as much as it includes a large quantity of obsolete stores purchased in bulk during the late war, which owing to the temporary cessation of coinage in this Mint were not being consumed. These are essentially Mint stores and having no value in the local market, cannot be sold without heavy loss. The normal coinage operations have again been started, and the balances of these stores are being gradually reduced.

Heavy balances of crucibles must be stocked in order to allow of suitable drying and annealing before use and to meet the sudden heavy demands for melting which have been experienced in the past.

The following list shows the balance of obsolete stores and crucibles, etc., at the end of 1938-39 :—

	Rs.
Die Steel	74,340
Rolls	23,812
Steel Balls	1,412
Buffer Blocks	1,649
Steel Collars	3,629
Pig Lead	1,506
Refined Lead.	1,554
Mercury	5,952
Crucibles and Muffles	71,665
	<hr/>
	1,85,519
	<hr/>

The balance of consumable stores on 31st March 1939 was only Rs. 70,534 against Rs. 85,961 last year.

The decrease of Rs. 53,686 over the purchase of the last year is due to the Government of India orders to cut down the expenditure of these and similar items as far as possible. Steps were taken to maintain only minimum possible balance and purchase stores as required from time to time.

The difference of Rs. 13,522 between the receipts and consumption of stores during the year under review, is due to the use of steel, crucibles, etc., from the old stock.

Assay Stock.—The following are some of the important items held in stock on 31st March 1939 :—

	Rs.
Glass Basins	750
Assay bottles	2,700
Crucibles	1,450
Cupels	1,160
Nitric Acid	1,230

The work in the Assay Office is continuous, and it is necessary to maintain always a sufficient stock of both apparatus and chemicals to meet the heavy demands for assays which have been experienced in the past.

A. J. RANSFORD,
Lt.-Col., R.E.,
Mint Master.

HIS MAJESTY'S MINT,
Bombay, the 18th July 1939.

Audit Comments.—The Audit Department has no comments to offer*

* Accountant-General, Bombay.

GRANT No. 60.—CIVIL WORKS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "50—CIVIL WORKS".			
A.—Original Works—Buildings :			
A. 1.—Customs :			
A. 1 (1).—Major Works			
O. 4,86,000 }			
R. —3,13,000 }	1,73,000	1,72,888	—112
<i>Col. 1.</i> —Abandonment of the construction of a combined Custom House and Income-tax Office at Madras due to financial situation (Rs. 1,00,000), late sanction of estimate in Bengal (Rs. 2,08,000) and saving due to low tenders in the Central Public Works Department (Rs. 5,000).			
A. 1 (2).—Minor Works			
O. 17,600 }	7,472	7,772	+300
R. —10,128 }			
<i>Col. 1.</i> —Mainly economy in expenditure in Madras (Rs. 1,470), Bombay (Rs. 5,670), Sind (Rs. 4,389) partly counterbalanced by provision for an urgent work in Bombay (Rs. 1,000).			
A. 2.—General Administration :			
A. 2 (1).—Major Works			
Non-voted O. 2,37,000 }	1,67,115	1,58,181	—8,934
M. —69,885 }			
<i>Col. 1.</i> —In the Viceregal Estates, due to (i) postponement of works on account of financial stringency (Rs. 44,000), (ii) non-payment of final bill for a work due to non-settlement of certain rates (Rs. 27,000), (iii) delay in commencement of work (Rs. 20,200) and (iv) transfer to sub-head E. 1 (Rs. 5,375) and in Bihar due to late receipt of plans and estimates and non-payment of a final bill for a portion of a work (Rs. 4,180), partly counterbalanced by regrant of lapsed provision in the Viceregal Estate (Rs. 30,870). <i>Col. 4.</i> —Mainly in the Viceregal Estates due to non-materialisation of anticipated demand for furniture for which funds were reserved.			
Voted O. 7,13,300 }	5,73,625	5,72,936	—689
R. —1,39,675 }			
<i>Col. 1.</i> —Mainly in the Central Public Works Department due to (i) abandonment of a work on account of financial stringency (Rs. 83,000), (ii) smaller expenditure due to late commencement of a work (Rs. 36,400), (iii) postponement of work of air-raid precautions and non-maturity of a contractor's claim (Rs. 17,210), (iv) less expenditure on a building than anticipated (Rs. 30,990) partly counterbalanced by funds transferred for completion of a work in progress from last year (Rs. 9,290) and regrant of lapsed provision for a certain building (Rs. 18,450).			
A. 2 (2).—Minor Works			
Non-voted O. 99,500 }	1,30,829	1,26,664	—4,165
M. 31,329 }			
<i>Col. 1.</i> —In the Viceregal Estates for unforeseen urgent works (Rs. 28,021) and regrant of lapsed provision (Rs. 3,308).			
Voted O. 1,200 }	1,12,564	1,12,131	—433
R. 1,11,364 }			
<i>Col. 1.</i> —Mainly transfer from sub-head D for works in the Central Public Works Department.			
A. 3. Public Health :			
A. 3 (1).—Major Works			
O. 3,69,100 }	7,000	4,031	—2,969
R. —3,62,100 }			
<i>Col. 1.</i> —Saving due to abandonment of work as a measure of economy. <i>Col. 4.</i> —Due to a portion of the area of the Sullage Farm leased by the Delhi Notified Area Committee not being available for dressing owing to non-clearance of crops by the lessees. Saving came to light too late for surrender.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Original Works—Buildings—contd.			
A. 4.—Agriculture :			
A. 4 (1).—Major Works			
O. 3,25,000 }	4,85,000	4,85,607	+607
R. 1,60,000 }			
<i>Col. 1.—Accelerated progress of work in the Central Public Works Department (Rs. 1,85,000) counterbalanced by saving (Rs. 25,000) on account of postponement of work in connection with development of agricultural and veterinary organisations in Ajmer-Merwara due to famine and non-appointment of an Animal Husbandry Officer.</i>			
A. 4 (2).—Minor Works			
O. 506 }	15,827	15,108	—719
R. 15,327 }			
<i>Col. 1.—Mainly in Central Public Works Department due to transfer from sub-head D for minor works.</i>			
A. 5.—Other Heads :			
A. 5 (1).—Major Works			
Non-voted O. 95,000 }			
M. —95,257 }	—257	—257	..
<i>Col. 1.—Mainly abandonment of construction of a new residence for the British Consul-General at Pondicherry (Rs. 45,000) and postponement of construction of the Residency at Bahrain due to non-completion of preliminaries (Rs. 50,000).</i>			
Voted O. 3,81,400 }	1,08,894	1,07,628	—1,266
R. —2,72,506 }			
<i>Col. 1.—Abandonment of works due to financial stringency in Bihar (Rs. 38,000), Madras (Rs. 16,400), North-West Frontier Province (Rs. 41,477) and Rajputana (Rs. 53,000); non-completion of the requisite sanction to an estimate for a work in Bengal (Rs. 99,920); low tender in Bihar (Rs. 3,820); smaller expenditure on a work in Bombay (Rs. 27,679); partly counterbalanced by regrant of lapsed provision in the Central Public Works Department (Rs. 7,790).</i>			
A. 5 (2).—Minor Works			
Non-voted O. 95,900 }	70,444	69,949	—495
M. —25,456 }			
<i>Col. 1.—Post budget decision to debit all ecclesiastical expenditure on works to the head "32-Ecclesiastical" (Rs. 12,700) and economy in expenditure due to financial stringency and other petty savings (Rs. 17,894) partly counterbalanced by regrant of lapsed provision (Rs. 4,538) and provision for an urgent work in Bihar (Rs. 600).</i>			
Voted O. 2,05,700 }	1,49,457	1,44,183	—5,274
R. —56,243 }			
<i>Col. 1.—Economy in expenditure due to financial stringency (Rs. 69,324), postponement of expenditure to meet urgent works under sub-head C. 2 (Rs. 18,215), partly counterbalanced by provision for urgent works (Rs. 3,479), transfer from sub-head D in the Central Public Works Department (Rs. 25,402), regrant of lapsed provision (Rs. 1,789), and provision to meet increased amount of award for acquisition of a house in Rajputana for use as a liquor shop (Rs. 3,030).</i>			
<i>Col. 4.—Petty savings in areas and provinces.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Original Works—Buildings—concl'd.			
A 6.—Civil Works :			
A. 6 (1).—Buildings :			
A. 6 (1) (2).—Minor Works			
Non-voted O. 1,000 }	..	..	..
M. —1,000 }			
Col. 1.—Economy in expenditure.			
Voted O. 9,200 }			
R. —231 }	8,969	8,860	—109
A. 6 (2).—Losses on Stock			
Non-voted O. 500 }			
M. —290 }	210	132	—78
Voted R. 153 }	153	146	—7
B.—Original Works—Communications :			
B. 1.—Miscellaneous Charges :			
B. 1 (1).—Major Works			
Non-voted	10,000	10,000	..
B. 1 (2).—Minor Works			
Non-voted O. 18,000 }	13,756	13,724	—32
M. —4,244 }			
Col. 1.—Economy in expenditure in the Punjab (Rs. 3,100) and check in progress of work in Gilgit due to heavy snowfall (Rs. 1,780) counterbalanced by the amount required for unforeseen work (Rs. 636).			
Voted O. 30,400 }	9,988	9,817	—171
R. —20,412 }			
Col. 1.—Economy in expenditure due to financial stringency.			
C.—Original Works—Miscellaneous :			
C. (2).—Minor Works			
Non-voted M. 8,773 }	8,773	8,734	—39
Col. 1.—Transferred from sub-head U. for constructing certain "Kuhls" (water channels) in the Punjab.			
Voted O. 11,500 }	37,640	35,332	—2,308
R. 26,140 }			
Col. 1.—Mainly provision in the Delhi Province for irrigation water supply in new clerks' quarters and protective works at the right embankment of the Jumna river to prevent erosion (Rs. 18,215), transfer from sub-head D to provide for works in the Central Public Works Department (Rs. 6,535) and regrant of lapsed provision in the Andaman and Nicobar Islands (Rs. 1,500). Col. 4.—Mainly in the Delhi Province due to non-receipt of pipes ordered through the Indian Stores Department.			
D.—Reserve with Local Governments for original works			
Non-voted O. 5,300 }			
M. —5,238 }	62	..	—62
Voted O. 1,87,400 }			
R. —1,87,400 }	..	..	..

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
E.—Repairs—Buildings :				
<i>E. 1.—Viceregal Estates</i>				
	O. 6,50,300 }	7,00,100	6,89,684	—10,416
	M. 49,800 }			
<i>Col. 1.—Mainly to meet certain unanticipated and inevitable payment.</i>				
E. 3.—Delhi Province				
	O. 1,85,500 }	1,76,524	1,77,207	+683
	R. —8,976 }			
E. 4.—Bombay				
<i>Non-voted</i>	O. 18,000 }	..	..	..
	M. —18,000 }			
<i>Col. 1.—Due to the decision to debit ecclesiastical expenditure to the head "32-Ecclesiastical".</i>				
Voted	O. 1,52,000 }	1,17,238	1,15,909	—1,329
	R. —34,762 }			
<i>Col. 1.—Due to the decision to debit ecclesiastical expenditure to the head "32 Ecclesiastical" (Rs. 3,000), economy in expenditure (Rs. 30,046), abandonment of special repairs on a building proposed to be sold to the Bombay Port Trust and other petty savings (Rs. 1,716).</i>				
E. 5.—Bengal				
<i>Non-voted</i>	O. 25,000 }	2,325	2,323	—2
	M. —22,675 }			
<i>Col. 1.—Due to the decision to debit ecclesiastical expenditure to the head "32-Ecclesiastical" (Rs. 21,900) and economy in expenditure (Rs. 775).</i>				
Voted	O. 5,56,500 }	4,09,000	4,05,925	—3,075
	R. —1,47,500 }			
<i>Col. 1.—Mainly economy in expenditure due to financial stringency.</i>				
E. 6.—Central Public Works Department				
	O. 18,46,400 }	17,18,000	17,13,956	—4,044
	R. —1,28,400 }			
<i>Col. 1.—Curtailement of expenditure as a measure of economy owing to financial stringency (Rs. 1,31,550), savings due to the transfer of municipal services in the Imperial Agricultural Research Institute to the New Delhi Municipal Committee (Rs. 16,120), counterbalanced by provision made for hiring of office accommodation at Simla (Rs. 19,270).</i>				
E. 7.—Elsewhere				
<i>Non-voted</i>	O. 1,74,600 }	1,03,067	1,03,968	+901
	M. —71,533 }			
<i>Col. 1.—Due to the decision to debit ecclesiastical expenditure to the head "32-Ecclesiastical" (Rs. 55,540) and economy in expenditure (Rs. 17,765).</i>				
Voted	O. 3,18,100 }	2,52,548	2,47,167	—5,381
	R. —65,552 }			
<i>Col. 1.—Mainly due to economy in expenditure on account of financial stringency.</i>				

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
F.—Repairs—Communications :				
F. 1.—Delhi Province				
	O. 3,29,000 }			
	R. —44,000 }	2,85,000	2,85,310	+310
Col. 1.—Economy in expenditure due to financial stringency.				
F. 2.—Rajputana				
	O. 2,18,500 }	1,89,700	1,89,501	—199
	R. —28,800 }			
Col. 1.—See F. 1.				
F. 3.—Central India				
	O. 3,97,000 }			
	R. —50,500 }	3,46,500	3,47,801	+1,301
Col. 1.—See F. 1				
F. 4.—Elsewhere				
Non-voted	O. 3,64,500 }	3,06,548	3,06,130	—418
	M. —57,952 }			
Col. 1.—Economy in expenditure due to financial stringency (Rs. 64,550) partly counter balanced by regrant of lapsed provision (Rs. 6,900).				
Voted	O. 23,100 }			
	R. —6,660 }	16,440	16,013	—427
Col. 1.—See F. 1.				
F. 5.—Deduct—Charges recovered from other Governments, Departments, etc.				
	O. —300 }			
	R. 50 }	—250	—210	+40
G.—Repairs—Miscellaneous				
Non-voted	O. 2,000 }	1,500	1,481	—19
	M. —500 }			
Voted	O. 4,73,000 }			
	R. 1,57,515 }	6,30,515	6,28,932	—1,583
Col. 1.—Mainly in the Delhi Province due to the Central Electric Power authority not functioning from 1st April 1938 as originally anticipated and to the further development of the New Capital Area (Rs. 1,83,750) counter-balanced by savings due to postponement of work in that Province on account of rains (Rs. 3,930) and economy in expenditure in Central Public Works Department, Andaman and Nicobar Islands and in Sind (Rs. 22,305).				
I.—Establishments :				
I. 2.—Chief and Superintending Engineers and Special Officers with Establishments :				
I. 2 (1).—Pay of Officers				
Non-voted	O. 1,57,500 }			
	M. 16,095 }	1,73,595	1,73,335	—260
Voted	O. 68,300 }			
	R. —2,000 }	66,300	66,227	—73
I. 2 (2).—Pay of Establishments				
	O. 2,90,000 }			
	R. —26,300 }	2,63,700	2,62,904	—796
I. 2 (3).—Other Charges				
Non-voted	O. 31,200 }			
	M. —860 }	30,340	30,577	+237
Voted	O. 47,700 }			
	R. 300 }	48,000	48,382	+382

Major Head and Sub-head,			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.

I.—Establishments—*contd.*

I. 3.—Executive Establishments :

I. 3 (1).—Pay of Officers

Non-voted	O.	1,89,400 }	1,54,802	1,58,201	+3,399
	M.	—34,598 }			

Col. 1.—Mainly changes in personnel. *Col. 4.*—Due to (i) pay for March 1939 of an officer proceeding on leave to England having been drawn in that month, (ii) adjustment late in the year of Central Government's share of the leave salary of an officer and (iii) petty excesses in various divisions.

Voted	O.	2,19,400 }	1,82,402	1,81,784	—618
	R.	—36,998 }			

I. 3 (2).—Pay of Establishments

Non-voted	O.	67,700 }	1,30,079	1,29,072	—1,007
	M.	62,379 }			

Col. 1.—Mainly change in classification from voted to non-voted of the expenditure on account of the establishment of the Superintendent, Viceregal Estates.

Voted	O.	8,48,100 }	7,61,223	7,61,436	+213
	R.	—86,877 }			

Col. 1.—See non-voted and also for non-utilisation of the full provision for leave salary and economy in expenditure.

I. 3 (3).—Grants-in-aid, Contributions, etc.

	O.	200 }	660	648	—12
	M.	460 }			

I. 3 (4).—Other Charges

Non-voted	O.	86,900 }	1,03,611	1,03,144	—467
	M.	16,711 }			

Col. 1.—See I. 3(2) Non-voted.

Voted	O.	2,24,900 }	2,01,658	2,02,722	+1,064
	R.	—23,242 }			

I. 4.—Other Establishments :

I. 4 (1).—Other Indian Charges

	O.	1,38,500 }	1,35,573	1,35,909	+336
	R.	—2,927 }			

I. 5.—Establishment Charges credited to other Governments, Departments, etc. :

I. 5 (1).—Military Engineer Services :

I. 5 (1) (1).—N. W. F. Province

Non-voted	O.	3,600 }	2,900	2,950	+50
	M.	—700 }			

Voted	O.	100 }	20	12	—8
	R.	—80 }			

I. 5 (1) (3).—Other Areas

	O.	2,600 }	1,357	1,354	—3
	R.	—1,243 }			

Col. 1.—Restriction of expenditure due to financial situation.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

I.—Establishments—*contd.*I. 5.—Establishment Charges credited to other Governments, Departments, etc.—*contd.*

I. 5 (2).—Madras Government

Non-voted	O.	12,500	..	..
	M.	—12,500	..	..

Col. 1.—Withdrawal of provision of percentage charges on works abandoned.

Voted	O.	27,800	6,090	6,346	+256
	R.	—21,710			

Col. 1.—See Non-voted.

I. 5 (3).—Bombay Government

Non-voted	O.	4,400	—2,226	—2,226	..
	M.	—6,626			

Col. 1.—Due to (i) the decision to debit ecclesiastical expenditure to the head "32-Ecclesiastical" (Rs. 4,400) and (ii) difference between the *pro rata* charges for the year 1937-38 and the amount debited to the Central Government before 15th April 1938 (Rs. 2,226).

Voted	O.	61,500	21,618	28,563	+6,945
	R.	—39,882			

Col. 1.—Due to less works outlay as a measure of economy (Rs. 18,871) and to difference between the actual *pro rata* charges for the year 1937-38 and the amount debited to the Central Government before 15th April 1938 (Rs. 21,011). Col. 4.—Due to levy of establishment charges on a *pro rata* basis against provision on a percentage basis.

I. 5 (4).—Bengal Government

Non-voted	O.	10,700	7,570	7,586	+16
	M.	—3,130			

Col. 1.—Mainly due to less works outlay.

Voted	O.	1,40,600	74,621	72,943	—1,678
	R.	—65,979			

Col. 1.—See Non-voted.

I. 5 (5).—Punjab Government

	O.	11,800	9,667	9,649	—18
	M.	—2,133			

Col. 1.—Due to less works outlay.

I. 5 (6).—Bihar Government

Non-voted	O.	18,700	16,700	45,075	+28,375
	M.	—2,000			

Col. 4.—Levy of departmental charges on *pro rata* basis against provision on percentage basis.

Voted	O.	31,400	17,675	64,080	+46,405
	R.	—13,725			

Col. 1.—Due to less works outlay. Col. 4.—See Non-voted.

I. 5 (7).—Central Provinces Government

Non-voted	O.	2,000	..	..	..
	M.	—2,000			

Col. 1.—Due to the decision to debit ecclesiastical expenditure to the head "32-Ecclesiastical".

Voted	O.	1,000	832	818	—14
	R.	—168			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Rs.	Rs.	Rs.	
I.—Establishments—concl'd.			
I. 5.—Establishment Charges credited to other Governments, Departments, etc.—concl'd.			
I. 5 (8).—Assam Government			
Non-voted O. 9,500 }			
M. 14,287 }	23,787	23,787	..
<i>Col. 1.—Due to original provision having been made under voted for charges classified as non-voted according to a decision of the Auditor General in November 1938.</i>			
Voted O. 21,200 }			
R. —18,316 }	2,884	2,884	..
<i>Col. 1.—See Non-voted and also due to reduction in works outlay.</i>			
I. 5 (9).—Kathiawar Consolidated Local Fund			
O. 900 }			
M. —900 }	..	..	..
I. 5 (10).—Sind Government			
Non-voted O. 4,100 }			
M. —4,100 }	..	..	..
<i>Col. 1.—See I. 5 (7)—Non-voted.</i>			
Voted O. 39,700 }	6,086	7,104	+1,018
R. —33,614 }			
<i>Col. 1.—Due to less works outlay. Col. 4.—Actual pro rata establishment charges being more than anticipated.</i>			
I. 5 (11).—Coorg Government			
Non-voted O. 100 }	..	..	..
M. —100 }			
Voted R. 3 }	3	2	—1
I. 5 (13).—Orissa Government			
Non-voted O. 1,000 }	..	..	..
M. —1,000 }			
<i>Col. 1.—See I. 5 (7) Non-voted.</i>			
Voted O. 800 }	503	486	—17
R. —297 }			
I. 5 (14).—N. W. F. P. Government			
Non-voted O. 300 }	230	213	—17
M. —70 }			
Voted O. 10,700 }	3,045	3,010	—35
R. —7,655 }			
<i>Col. 1.—Due to less works outlay.</i>			
I. 6.—Deduct—Establishment Charges recovered from other Governments, Departments, etc.			
Non-voted O. —6,000 }			
M. —125 }	—6,125	—6,181	—56
Voted O. —13,59,400 }			
R. 4,38,296 }	—9,21,104	—8,74,871	+46,233
<i>Col. 1.—In the Central Public Works Department and the Delhi Province due to abandonment of Broadcasting works and less works expenditure under Delhi Capital outlay and for the New Delhi Municipal Committee, the Delhi Improvement Trust etc. (Rs. 4,43,296) partly counterbalanced by larger provision in the Andamans due to increase in outlay for works for other Departments, etc. and levy of departmental charges at percentage rates instead of pro rata (Rs. 5,000). Col. 4.—Less recovery owing to smaller works outlay on War Ministry Works at Jiwani due to late commencement and smaller expenditure than anticipated on works relating to Delhi Improvement Trust due to non-receipt of certain materials and smaller outlay on New Delhi Municipal Committee Works.</i>			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
J.—Tools and Plant :				
J. 1.—New Supplies				
Non-voted	O. 7,300 }			
	M. —2,820 }	4,480	4,118	—362
Col. 1.—Economy in expenditure on account of financial stringency (Rs. 2,220) and non-receipt of materials in the Punjab (Rs. 600).				
Voted	O. 1,18,400 }			
	R. —53,460 }	64,940	60,960	—3,980
Col. 1.—Due to economy in expenditure on account of financial stringency (Rs. 46,260), transfer to sub-head J. 2 to meet emergent expenditure on parts of rollers (Rs. 12,000) counter-balanced by regrant of lapsed provision for previous year (Rs. 4,300). Col. 4.—Mainly due to non-receipt of materials ordered through the Indian Stores Department.				
J. 2.—Repairs and Carriage				
Non-voted	O. [3,900 }			
	M. —1,230 }	2,670	2,394	—276
Col. 1.—Mainly due to economy in expenditure.				
Voted	O. 1,60,600 }			
	R. —12,970 }	1,47,630	1,48,919	+1,289
J. 3.—Tools and Plant Charges credited to other Governments, Departments, etc.				
Non-voted	O. 4,600 }			
	M. —904 }	3,696	5,253	+1,557
Col. 4.—See I. 5(6).				
Voted	O. 37,400 }			
	R. —22,241 }	15,159	15,327	+168
Col. 1.—Due to (i) less works outlay and petty savings (Rs. 18,939), (ii) difference between the estimated <i>pro rata</i> charges for the year 1937-38 and the actual charges in Bombay (Rs. 2,134) and (iii) See I. 5(8), non-voted (Rs. 1,168).				
J. 4.—Deduct—Tools and Plant Charges recovered from other Governments, Departments, etc.				
Non-voted		..	—9	—9
Voted	O. —75,900 }			
	R. 20,750 }	—55,150	—52,444	+2,706
Cols. 1 and 4.—See I. 6.				
K.—Grants-in-aid, Contributions, etc. :				
K. 1.—Other Charges				
Non-voted	O. 2,800 }		438	+438
	M. —2,800 }	..		
Col. 1.—Due to the decision to debit all ecclesiastical expenditure to the head "32-Ecclesiastical". Col. 4.—Passage contribution of an officer adjusted on receipt of requisition from the Military Accounts Department after close of the financial year.				
Voted	O. 3,06,700 }	25,322	25,309	—13.
	R. —2,81,378 }			
Col. 1.—In Delhi Province due to error in budgeting (Rs. 2,50,000), abandonment of a work (Rs. 22,800), non-admission of students from Delhi at the Thomson Civil Engineering College, Roorkee (Rs. 5,000) and less debit for training of Delhi students at the Government School of Engineering, Rasul, than anticipated (Rs. 1,580) and in Rajputana owing to the amount payable to the Government of the United Provinces for the training of Rajputana students at the Thomson Engineering College, Roorkee, being less than anticipated (Rs. 1,998).				

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
L.—Suspense :				
L. 1.—Stock :				
L. 1 (1).—Charges				
	<i>Non-voted</i>			
	O. 38,300 }			
	M. 10,005 }	48,305	50,953	+2,648
<i>Col. 1.</i> —Transfer charges on stock in the Gilgit Agency being more than anticipated (Rs. 6,700), larger requirements in the Viceregal Estates and Bengal (Rs. 3,305). <i>Col. 4.</i> —Unanticipated purchase of stores in the Viceregal Estates.				
	<i>Voted</i>			
	O. 2,63,000 }			
	R. —37,000 }	2,26,000	2,26,615	+615
<i>Col. 1.</i> —Due to less purchase of stores on account of financial stringency.				
L. 1 (2).—Deduct—Issues to works and other credits				
	<i>Non-voted</i>			
	O. —35,000 }			
	M. —5,799 }	—40,799	—43,339	—3,040
<i>Cols. 1 and 4.</i> —Larger issues than anticipated.				
	<i>Voted</i>			
	O. —2,63,000 }			
	R. 39,000 }	—2,24,000	—2,39,585	—15,585
<i>Col. 1.</i> —Smaller issues due to curtailment of works expenditure. <i>Col. 4.</i> —Issues of stores for unforeseen and urgent works in Andamans and more issue of stock than anticipated for urgent works in the Central Public Works Department.				
L. 2.—Other suspense accounts :				
L. 2 (1).—Charges				
	<i>Non-voted</i>			
	O. 1,68,000 }	2,12,679	2,28,947	+16,268
	M. 44,679 }			
<i>Col. 1.</i> —Unanticipated purchase of stores in the Viceregal Estates (Rs. 48,000) and adjustment of stores purchased on credit and sale of stores on credit in the Gilgit Agency (Rs. 5,350) counterbalanced by less payment on account of smaller purchases of stores in the Persian Gulf and Bengal due to less works outlay (Rs. 8,671). <i>Col. 4.</i> —Mainly in the Viceregal Estates due to larger purchases of stores than anticipated towards the close of the year.				
	<i>Voted</i>			
	O. 13,45,000 }	13,58,449	13,93,525	+35,076
	R. 13,449 }			
<i>Col. 4.</i> —Mainly due to earlier payment of stores than anticipated in the Central Public Works Department, Delhi Province and the Port Blair Division and also purchase of stores for unforeseen urgent works and unanticipated adjustment of surplus materials in the Port Blair Division.				
L. 2 (2).—Deduct—Recoveries				
	<i>Non-voted</i>			
	O. —1,65,000 }	—2,15,485	—2,34,099	—18,614
	M. —50,485 }			
<i>Col. 1.</i> —In the Gilgit Agency (Rs. 13,156) for (i) purchase of stores, (ii) recoveries of stores sold on credit, (iii) recoveries of pay and travelling allowances advanced to certain officials on their reversion to the Kashmir Administration by debit to suspense and (iv) write back to the works concerned of the amount of temporary imprest held under suspense pending investigation See Note 14 ; larger issues in Viceregal Estates (Rs. 49,000), counterbalanced by smaller purchases in Persian Gulf and Bengal (Rs. 11,671). <i>Col. 4.</i> —Mainly in the Viceregal Estates due to larger issues than anticipated.				
	<i>Voted</i>			
	O. —13,45,000 }	—13,53,415	—13,68,227	—14,812
	R. —8,415 }			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2 Rs.	3 Rs.	4 Rs.
M.—Charges in England (at par £ 1 = Rs. 13 1/3) :				
M. 1.—Secretary of State for India				
Non-voted	M. 3,000	3,000	2,317	—683
Col. 1.—Unforeseen leave salaries.				
Voted		7,000	6,818	—182
M. 2.—High Commissioner for India :				
M. 2 (1).—Leave-Salary, and Deputation Pay				
Non-voted	O. 68,000 } M. —35,000 }	33,000	26,021	—6,979
Col. 1.—See paragraph 29 of the Audit Report. Col. 4.—The provision for expenditure on account of "Leave and deputation salaries" and "Sterling overseas pay" relating to the Consulting Engineer (Roads) was made under this Grant instead of under Grant No. 61.				
Voted	O. 8,000 } R. 1,000 }	9,000	8,340	—660
M. 2(2).—Sterling overseas pay				
Non-voted	O. 28,000 } M. —6,000 }	22,000	15,846	—6,154
Col. 1.—See paragraph 29 of the Audit Report. Col. 4.—Final saving partly contingent provision for possible resumption of payment to officers on return from leave, and also see M. 2 (1), Col. 4.				
Voted		5,000	3,520	—1,480
Col. 4.—The officer was on leave for part of the year. Late receipt of the leave salary certificate necessitated retention of the full provision.				
M. 2 (3).—Other items		..	135	+135
N.—Loss or Gain by Exchange				
Non-voted	M. 325	325	372	+47
Voted	R. 92	92	89	—3
O.—Reserve for Unforeseen Works and Repairs				
Non-voted	O. 65,000 } M. —65,000 }	..	..	..
See Note 7.				
Voted	O. 1,84,800 } R. —1,84,800 }	..	..	..
See Note 7.				
T.—Deduct—Contribution recoverable from the Crown Department for works pertaining to that Department.				
		—6,000	—6,000	..
U.—Deduct—Amount transferred from the fund for the economic development and improvement of rural areas				
Non-voted	M. —8,773	—8,773	—8,734	+39
Col. 1.—See sub-head C. 2.				
Voted	O. —3,25,000 } R. —1,60,000 }	—4,85,000	—4,85,607	—607
Col. 1.—See A. 4 (1).				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>V.—Deduct—Amount to be financed from the Ecclesiastical Appropriation</i>			
O. —1,50,000 }	..	..	..
M. 1,50,000 }			
<i>Col. 1.—Due to the decision to debit all ecclesiastical expenditure to the head "32-Ecclesiastical" from the 1st April 1938.</i>			
<i>Surrenders or withdrawals within Grant</i>			
Gross R. 23,64,364	23,64,364	..	—23,64,364
Deductions R. —3,29,681	—3,29,681	..	+3,29,681
Totals	Non-voted	Gross 24,96,342	25,09,383 +13,041
		Deductions —2,71,182	—2,92,862 —21,680
		Net 22,25,160	22,16,521 — 8,639
	Voted	Gross 1,18,47,600	95,40,683 —23,06,917
		Deductions —33,74,600	—30,26,944 +3,47,656
		Net 84,73,000	65,13,739 —19,59,261

NOTES.

1. With effect from 1938-39 the transactions relating to the Central Road Fund are being accounted for under a separate Grant *viz.*, Grant No. 61—Central Road Fund instead of under this grant as in previous years.

2. In paragraph 66 of the Proceedings in their Report on the Accounts of 1935-36 the Public Accounts Committee suggested for consideration by the Government of India whether the Civil Works Grant should not be confined to works which were actually under the control of the Labour Department, other items being included in the grants relating to the Departments or Administrations concerned. In pursuance of this suggestion provision for Baluchistan and Ecclesiastical Works for 1938-39 has been transferred to the Appropriations relating to Baluchistan and Ecclesiastical.

3. The total voted saving amounted to Rs. 19,59,261 which is the net result of a saving of Rs. 23,06,917 due to less expenditure and an excess of Rs. 3,47,656 due to smaller recoveries.

4. In the non-voted section there was an excess of Rs. 13,041 as compared with the gross allotment, but larger recoveries than anticipated converted this excess into a small saving.

5. The instances given below under different categories tend to indicate defective control and estimating in this grant in various directions under different sub-heads :—

(i) *Injudicious re-appropriations augmenting excess over final appropriations.*

Name of sub-head.	Amount of re-appropriation. Rs.	Final excess. Rs.
I. 5 (6).—Non-voted	—2,000	+28,375
I. 5. (6).—Voted	—13,725	+46,405
J. 3.—Non-voted	—904	+1,557

(ii) *Reappropriation in excess of requirements.*

Name of sub-head.	Amount of reappropriation. Rs.	Final saving. Rs.
A. 2 (2).—Non-voted	31,329	—4,165
E. 1.—Non-voted	49,800	—10,416

(iii) Cases of un-remedied or uncovered excesses.

Name of sub-head.	Final modified appropriation. Rs.	Actual. Rs.	Unremedied or uncovered excesses. Rs.
I. 5 (3).—Voted	21,618	28,563	6,945
I. 5 (6).—Non-voted	16,700	45,075	28,375
I. 5 (6).—Voted	17,675	64,080	46,405
I. 6.—Voted	—9,21,104	—8,74,871	46,233
L. 2 (1).—Non-voted	2,12,679	2,28,947	16,268
L. 2 (1).—Voted	13,58,449	13,93,525	35,076

(iv) Cases of appreciable unsurrendered savings.

Name of sub-head.	Final modified appropriation. Rs.	Actual. Rs.	Unsurrendered savings. Rs.
E. 1.—Non-voted	7,00,100	6,89,684	10,416
L. 1 (2).—Voted	—2,24,000	—2,39,585	15,585
L. 2 (2).—Non-voted	—2,15,485	—2,34,099	18,614

6. Sub-head K. 1.—Voted.—The erroneous provision of Rs. 2,50,000 referred to in the explanation below this sub-head was made in the following circumstances. Subsequent to the inclusion, as usual, of a provision of Rs. 2,50,000 in the Civil Works grant on account of the grant-in-aid to the New Delhi Municipal Committee for the maintenance of road and storm water drains in New Delhi, it was decided by Government to merge this amount in the annual grant of Rs. 2,70,000 fixed for the Committee for a period of four years, with effect from 1938-39, provision for which had to be made in the Area Demand (Grant No. 68—Delhi, Account IX, Sub-head H. 1). It was then too late to delete the provision already included in the Civil Works Grant.

7. Sub-head O.—Represents the "Reserve" with the Government of India for regrant of lapses in the preceding year and to meet unforeseen and emergent expenditure which could not otherwise be met from within the grant. The operations on the "Reserve" during the year were as under :—

	Voted. Rs. 1,84,800	Non-voted. Rs. 65,000
Original provision for "Reserve".		
<i>Deduct</i> —Amount allotted to Provinces and Areas from time to time for :—		
(i) Regrant of provision which was specifically made and which lapsed in the preceding year	8,044	49,940
(ii) Unforeseen and emergent works :—		
(a) Minor Works costing Rs. 10,000 or less	30	60
(iii) Special repairs . . . . .	..	..
(iv) Departmental charges	6	..
(v) Other works :—		
(a) costing Rs. 10,000 or less . . . . .	..	..
(b) costing above Rs. 10,000—		
(1) Acquisition of a house in Purani Mandi, Ajmer, for use as a liquor shop	3,030	..
(vi) Transfer to sub-head V. . . . .	..	15,000
Total allotments from Reserve	11,110	65,000
Balance surrendered	1,73,690	..

8. Pro rata Distribution.—Civil Works relating to the Central Government in the Provinces are generally carried out through the agencies of Provincial Governments or the Defence Department by the establishments employed under those Governments or by the Military Engineer Services, as the case may be. The total expenditure on account of establishment charges is

distributed between the Central Government, Provincial Government and the Defence Department on the basis of the actual outlay of the year on the works of the respective authorities. It is also permissible to make this adjustment on the basis of approximate figures or the figures adopted in the Revised estimates of the year, the final corrections being made in the accounts of the following year. This is known as the *pro-rata* system of distribution. Any special establishment wholly employed on a work is, however, entirely charged to that work and is not included in the *pro-rata* calculations. The *pro-rata* share varies with the actual works expenditure and cannot be accurately estimated until the work charges for the year are definitely ascertained. It is this difficulty in estimating which is mainly responsible for some of the variations under sub-head I. The provinces levying departmental charges on a *pro-rata* basis are Bombay, Bihar, Sind and Assam.

Establishment charges are recovered in respect of works the cost of which is charged to other grants or works of local bodies and are credited to this grant *vide* sub-head I. 6. This recovery is effected at a rate based on the actual average cost for 5 years per hundred rupees of outlay on works, except for works charged to other grants and carried out by the Public Works Department as a standing arrangement, in which case the recovery is made on the *pro rata* basis outlined above. In the Central Public Works Department, however, the latter recovery has, with effect from 1933-34 been made at a percentage rate fixed by Government on the basis of the normal works programme which will fully occupy the normal Public Works Department establishment.

Similar remarks apply to the charges on account of ordinary tools and plant used in the Public Works Department. The cost of special tools and plant, machinery, etc. required for a particular work or project is treated as a direct charge to the work or project concerned.

9. The *pro-forma* account of the Central Public Works Department Nursery at Jurbagh for 1938-39 has been audited and found correct. The Nursery is not run as a profit-earning or business concern, but is maintained for the supply of seedlings and plants to the residential buildings in New Delhi for which Government has undertaken responsibility under the Garden Rules. The receipts for the year amounted to Rs. 37,478 against an expenditure of Rs. 43,350 (inclusive of indirect charges), resulting in a loss of Rs. 5,872 against a profit of Rs. 1,219 in 1937-38.

The deficit is partly due to reduction in the issue rate of manure and partly to lower demand for plants for original Government works during 1938-39. The lower demand has, however, caused some accumulation of stock which, it is understood, has been utilised during 1939-40.

10. The *pro-forma* Account of the Central Public Works Department Filtered Water Supply at Dehra Dun for the year 1938-39, has been audited and found correct. The water supply system is at present maintained mainly for the services of the various Government educational institutions at Dehra Dun.

The receipts for the year amounted to Rs. 42,042 against an expenditure of Rs. 42,488 (inclusive of indirect charges) resulting in a loss of Rs. 446 against a profit of Rs. 5,606 in 1937-38. The deterioration as compared with the previous year is attributed to an extraordinary expenditure of Rs. 8,271 on account of special repairs to the filter beds which had to be incurred during the year under review.

The quantity of water supplied during the year amounted to 82,104 thousand gallons against the supply of 81,591 thousand gallons in 1937-38.

11. The *pro-forma* accounts of the Central Public Works Department unfiltered water supply at New Delhi for the year 1935-36, 1936-37 and 1937-38 have been audited and found correct. The scheme was undertaken as a part of the New Delhi Capital Project with the object of ensuring a continuous and adequate unfiltered water supply for the maintenance of public parks and gardens, gardens and lawns in the compounds of Government and private buildings and for watering the roads within the New Delhi Area. Unfiltered water is also supplied on payment to the New Delhi Cantonment, North-Western Railway, Delhi Fort and certain other areas in Delhi.

The supply is partly metered and partly unmetered. The rates charged vary from 2.25 annas to 4 annas per thousand gallons for metered supply and from Rs. 7 to Rs. 8 per acre per month for unmetered supply. The rate for road watering is annas twelve per foot width of the road per mile per month.

The expenditure on the scheme is not treated like service expenditure on an ordinary public works project, the intention being that it should as far as possible be self-supporting. A *pro-forma* account showing the annual financial results of the installation is accordingly prepared and reviewed by the Accountant General, Central Revenues, and a copy furnished to the Government to enable them to exercise effective financial control over expenditure and receipts.

The receipts of the scheme consist partly of actual realisations from the sale of water to the New Delhi Cantonment, Railways, Imperial Agricultural Research Institute and other Government Departments, New Delhi Municipal Committee and private bodies, and partly of book debits raised against Public Works Department's estimates for original construction works.

and maintenance of compounds of buildings, etc. The expenditure consists of (1) direct charges such as the cost of pumping and the cost of distribution and (2) indirect charges, such as depreciation on wasting assets and interest on capital outlay. The results of the working of the installation for the three years 1935-36, 1936-37 and 1937-38 are given below :—

	1935-36	1936-37	1937-38
	Rs.	Rs.	Rs.
Receipts	3,21,273	3,70,727	3,94,727
Expenditure	5,43,733	5,29,562	6,32,342
Deficit	2,22,460	1,58,835	2,37,615

As the bulk of the supply is made to Government Departments, the actual loss to Government is only a small fraction of the deficit. Government have since decided that the Capital cost of the pipe lines, hydrants, etc. in the compounds of Government buildings should be excluded from the Capital cost of the scheme and included in the Capital cost of the buildings as, in their opinion, it does not constitute a fair charge against the service. This decision will reduce to some extent the amount debited to the *pro forma* accounts in subsequent years as indirect charges. Further economy in expenditure is expected to follow from the fact that the Delhi Central Electric Power Authority, which started functioning from the 1st April, 1939, has, under the terms of its constitution, to supply power to the pumping plant at a lower rate based on the cost of production. With the object of eliminating the remainder of the deficit, the Government have decided that the following measures, designed both to increase revenue and reduce expenditure, be adopted :—

(i) reduction in the cost of establishment and other direct charges, as far as possible compatible with efficiency;

(ii) tightening up of control in order to avoid waste in unmetered supply; and

(iii) raising, with effect from the 1st April, 1940, of the flat rate charged per acre to Government departments and non-Government bodies like the New Delhi Municipal Committee from Rs. 7 and Rs. 7-8-0 per month to Rs. 8 per month.

The Government have also asked for the submission of proposals for the revision of the existing schedule of rates, both in respect of thousand gallons as well as the acreage rates, for certain other consumers and for road watering.

12. *Transfer of Assets.*—(i) Alipur House buildings (book value Rs. 1,36,998) were transferred under certain conditions to the Indraprastha Girls' College, Delhi, on 9th August 1938 at a price of Rs. 1,25,000 recoverable in five annual instalments of Rs. 25,000 each.

(ii) A portion of the Ajmer-Beawar road and certain buildings at Kotra and Kherwara (Book value Rs. 3,47,421) have been transferred to Udaipur and Jodhpur States with the retrocession of certain territory to those States from 1st April 1938.

13. *Installation of water borne sanitation in the Agency buildings at Bahrain (Rs. 2,983).*—A proposal was made by the Resident in 1935 to carry out this work, but no specific provision having been made in the budget for 1936-37 for the work, the Resident was told that necessary administrative approval would be accorded if the cost could be met from the minor works grant placed at his disposal. The amount of this grant was however utilised by him for other purposes. The proposal was revived in 1938 but could not be sanctioned owing to financial stringency. Without waiting for sanction, orders for the necessary equipment were, however, placed, fittings were obtained and the work put in hand. As the liabilities had already been incurred, it was not possible to refuse the grant of administrative approval and an *ex post facto* sanction had to be accorded by the Government of India in the External Affairs Department.

14. *Losses and Irregularities.*—*Misappropriation of Government Money.*—In a certain Public Works Department Division a subordinate charged in muster rolls for labour which was never actually employed on works. Payments to labour were attested to have been made by the Executive Engineer of that Division himself, and thumb marks of one person only were affixed against the names of several payees.

As a result of departmental enquiry the Executive Engineer was found to be unreliable, weak in character and lacking inability to control. He was, therefore, removed from service. The subordinate who was held responsible for the loss was dismissed and proscribed from further Government service.

The amount involved, viz., Rs. 7,162 has been charged finally to the respective works.

15. *Dismantlement of certain Buildings at Delhi.*—Certain rooms in the temporary Secretariat Building, Delhi, the capital cost of which was Rs. 52,158 having proved unfit for further use were ordered to be dismantled by Government. The materials sold by public auction fetched Rs. 4,970.

16. A statement of expenditure on Important New Works is appended. In this statement major works for which specific provision was made in the budget and which are estimated to cost over Rs. 50,000 each and all works not provided in the budget estimated to cost over Rs. 20,000 each, have been detailed individually, while the figures of appropriation and expenditure have been lumped together for (1) all other Major Works estimated to cost between Rs. 20,000 and Rs. 50,000 and (2) Minor Works estimated to cost Rs. 20,000 and less.

No important new supplies of Tools and Plant have been reported.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

Description of work.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Outlay compared with	
				Original appro- priation more + less —.	Modified appro- priation more + less —.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.					
(a) Estimated to cost above Rs. 50,000					
DELHI PROVINCE.					
1. Anti-malaria works in the Delhi Province	2,40,000	7,000	4,031	—2,35,969	—2,969
Estimate Rs. 7,880; expenditure to 31st March 1939, Rs. 4,031; in progress. Saving due to abandonment of work as a measure of economy. Col. 6.—The saving is due to a portion of the area of the Sullage Farm leased by the Notified Area Committee not being available for dressing owing to non-clearance of crops by the lessees.					
CENTRAL PUBLIC WORKS DEPARTMENT.					
2. Construction of a new Customs House and Collector's residence at Chit-tagong	78,000	73,000	72,893	—5,107	—107
Estimate Rs. 1,13,270; expenditure to 31st March 1939, Rs. 72,893; in progress. Saving due to low tenders.					
3. Proposed buildings for certain officers of the Central Government at Bombay	5,19,000	4,70,800	4,70,617	—48,383	—183
Revised estimate Rs. 13,42,250; expenditure to 31st March 1939, Rs. 12,79,366; in progress. Savings due to postponement of work of air-raid precautions (Rs. 17,210), less expenditure on the Central office buildings than anticipated and non-maturity of contractor's claims for certain items (Rs. 30,990).					
4. Providing additional fire appliances in office buildings in Delhi and New Delhi	83,000	..	..	—83,000	..
Work abandoned owing to financial stringency.					
5. Additions and alterations to the new buildings purchased for housing the Mercantile Marine Department including the Shipping office, Bombay, the Embarkation office and the Broadcasting office, Bombay	35,000	53,450	53,447	+18,447	—3
Revised estimate Rs. 53,834; expenditure to 31st March 1939, Rs. 55,006; completed. The excess is due to regrant of lapsed provision for previous year.					
6. Construction of a Control laboratory and residential quarters at New Delhi	76,300	39,900	39,404	—36,896	—496
Estimate Rs. 68,120; expenditure to 31st March 1939, Rs. 39,404; in progress. Saving due to late commencement of work pending sanction to estimate, etc.					
7. Constructing Central Poultry Research Institute Buildings, Izatnagar	1,50,000	1,79,000	1,75,263	+25,263	—3,737
Estimate Rs. 2,02,500; expenditure to 31st March 1939, Rs. 1,85,344; in progress. Col. 3.—Due to accelerated progress of work owing to the opening ceremony of the building by His Excellency the Viceroy in February 1939.					

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation more + less —.	Modified appropriation more + less —.
(1)	(2)	(3)	(4)	(5)	(6)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8. Constructing Animal Nutrition Research Institute Buildings (residential and non-residential), Izatnagar					
	1,50,000	3,06,000	3,10,344	+1,60,344	+4,344
Estimate Rs. 3,51,000 ; expenditure to 31st March 1939, Rs. 3,22,264 ; in progress. <i>Cols 3 and 6.</i> —See explanation under item 7.					
VICEREGAL ESTATES.					
9. Supply of furniture in Viceregal Estates					
	54,000	73,970	67,723	+13,723	—6,247
Annual estimate (equivalent to the total annual normal grant for new supplies and repairs) Rs. 86,000 of which Rs. 32,000 was provided this year under 'Repairs'. Expenditure to 31st March 1939 against provision for new supplies, Rs. 67,723 ; Completed. The modification in the original appropriation is due to regrant of lapsed provision (Rs. 25,345) counterbalanced by transfer to "Repairs—furniture" (Rs. 5,375). The saving on the final appropriation is due to non-realisation of anticipated demands.					
RAJPUTANA.					
10. Provision of hostel accommodation for certain secondary vernacular schools in Ajmer-Merwara					
	15,000	..	..	—15,000	..
Work abandoned owing to financial stringency.					
PERSIAN GULF.					
11. Construction of Agency buildings at Bahrain					
	50,000	..	—	—50,000	—
Work not commenced pending completion of usual formalities of sanction to estimate, etc.					
NORTH-WEST FRONTIER PROVINCE.					
12. Construction of residences for the Comptroller and Deputy Comptroller, N. W. F. P.					
	53,500	12,023	12,023	—41,477	..
Estimate (works portion), Rs. 55,477 ; expenditure to 31st March 1939, Rs. 12,023. The saving on the original appropriation is due to postponement of work as a measure of economy.					
BOMBAY.					
13. Constructing a strong room at the Bombay Mint					
	70,600	42,921	42,920	—27,680	—1
Estimate Rs. 53,902 ; expenditure to 31st March 1939, Rs. 47,885 ; completed. <i>Col. 3.</i> —Saving on estimate.					
BIHAR.					
14. Improvements to quarters for the clerical establishment of the Accountant General, Bihar					
	38,000	..	..	—38,000	..
<i>Col. 3.</i> —Work abandoned by the Government of India as a measure of economy.					
SIND.					
15. Extension and improvement to the Pilgrim Camp at Karachi					
	1,29,100	..	..	—1,29,100	..
<i>Col. 3.</i> —Work abandoned by the Government of India as a measure of economy.					

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. more + less —.	Modified appropriation. more + less —.
	(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL.					
16. Construction of a new Custom House at Calcutta	3,08,000	1,00,000	99,995	—2,08,005	—5
Estimate Rs. 22,64,948; expenditure to 31st March 1939, Rs. 1,26,945; in progress. The saving on the original appropriation is due to late sanction to estimate.					
17. Construction of a building for the Mercantile and Marine Department at Calcutta	1,00,000	80	80	—99,920	..
Work not commenced for want of sanctioned estimates.					
MADRAS.					
18. Construction of a combined Custom House and Income-tax office at Madras	1,00,000	..	..	—1,00,000	..
Work abandoned on account of financial stringency.					
II.—Other major works for which specific provision was made in the Budget.					
19. All works Collectively—					
Non-voted	2,38,000	1,03,145	1,00,458	—1,37,542	—2,687
Col. 3.—In Viceregal Estates due to postponement of certain works owing to financial stringency (Rs. 44,000), non-payment of final bill for a work on account of non-settlement of rates (Rs. 27,000) and delay in commencement of a work (Rs. 20,200); in Madras due to abandonment of the work of construction of a new residence for the British Consul General at Pondicherry (Rs. 45,000); in Bihar due to late receipt of plans and estimates from the Government of India and non-payment of final bill for a portion of a work (Rs. 4,188), counterbalanced by regrant of lapsed provision in the Viceregal Estates (Rs. 5,525).					
Voted	1,29,300	53,870	52,559	—76,741	—1,311
Col. 3.—In Rajputana, for want of technical sanction to estimate (Rs. 25,000) and abandonment of works due to financial stringency (Rs. 38,000); in Madras, due to abandonment of work of construction of flush-out latrines for the Accountant General's office (Rs. 16,400) and in Bihar due to lower tendered rates (Rs. 3,820) counterbalanced by regrant of lapsed provision of the previous year in the Central Public Works Department (Rs. 7,790).					
III.—Major works for which specific provision was not made in the Budget.					
DELHI PROVINCE.					
20. Additions and alterations to police buildings and constructing new quarters for residence and office accommodation for the increased police staff in Delhi	..	..	46	+46	+46
Revised estimate Rs. 2,21,300; expenditure to 31st March 1939, Rs. 2,18,827; completed.					
CENTRAL PUBLIC WORKS DEPARTMENT.					
21. Additions and alterations to fire appliances in Government of India offices in Simla	..	9,290	9,275	+9,275	—15
Estimate Rs. 26,740; expenditure to 31st March 1939, Rs. 26,538; completed. Funds provided by reappropriation to complete the work in progress.					

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation more + less —.	Modified appropriation more + less —.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
22. Provision of electric installation in residential and non-residential Government buildings in Ajmer	185	193	+193	+8
Estimate Rs. 65,000 ; expenditure to 31st March 1939, Rs. 64,993 ; completed.					

BIHAR.

23. Constructing Legation Bungalow at Raxaul . . . . .	..	—257	—257	—257	..
Estimate Rs. 23,854 ; expenditure to 31st March 1939, Rs. 23,289 ; completed.					

IV.—Minor works.

24. Collectively—

Non-voted	2,20,200	2,24,074	2,19,203	—997	—4,871
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Col. 3.—Regrant of lapsed provision (Rs. 3,308), urgent work in Viceregal Estates and Bihar (Rs. 30,756), work provided for under sub-head U (Rs. 8,780) partly counterbalanced by saving due to economy measure (Rs. 24,768) and other savings (Rs. 2,884) and to the decision to debit expenditure on ecclesiastical works to the head ' 32—Ecclesiastical ' (Rs. 11,200).

Voted	4,63,500	3,42,070	3,33,349	—1,30,151	—8,721
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Col. 3.—Mainly due to abandonment of works and economy in expenditure due to financial stringency and other causes.

Total	{ Non-voted.	5,62,200	4,00,932	3,87,127	—1,75,073	—13,805
	{ Voted .	27,38,300	16,89,589	16,76,439	—10,61,861	—13,150

SUBSIDIARY ACCOUNTS.

Stock Accounts for 1938-39.

17. The stock transactions of the various Public Works Divisions of the Central Public Works Department for the year 1938-39, as collected from the accounts received from the Executive Engineers concerned, are shown below. These figures do not include transactions or balances relating to tools and plant, road metal or materials charged to works :—

Opening balance	Receipts	Issues	Closing balance
(1)	(2)	(3)	(4)
Rs.	Rs.	Rs.	Rs.
27,828	1,44,103	1,53,738	18,193

The stock held falls under the category of building and other materials, and does not cover manufacture operations or expenditure on land and kilns, etc.

The officers in immediate charge of stores have certified that the closing balances represent the value of stock materials the detailed quantity accounts of which have been maintained in accordance with the rules. They have also certified that the stock was duly verified throughout their divisions in the course of the year.

The stocks held in the Public Works Divisions in Bengal (Sikkim), Punjab (Gilgit Agency), Viceregal Estates Division and in the Port Blair Division are very small and are, therefore, excluded from the above statement. They are reported to have been verified by the departmental officers and no discrepancies were found. They were duly audited and found correct. There were losses of Rs. 132 in the Viceregal Estates Division and Rs. 1,886 in the Port Blair Division and a profit of Rs. 295 in Bengal during the year due to revaluation of stores. There was a further loss of Rs. 207 in the Port Blair Division due to unavoidable wastage. The losses did not disclose any negligence on the part of any official.

IMPORTANT COMMENTS.

Review of grant and its administration.—The following table shows the original provision, the final appropriation and the actual expenditure on the grant as a whole :—

	Original provision.	(In thousands of rupees.)		
		Final appropriation (after surrender).	Actual expenditure.	Saving or excess compared with final appropriation.
Non-voted	24,39	22,25	22,17	—8
Voted	84,73	64,38	65,14	+76

The percentage of saving on the total non-voted final appropriation was .36 against 2.04 in the previous year. In the case of the voted grant there was a saving of 23.12 per cent. on the original grant and an excess of 1.18 per cent. on the final modified appropriation compared with a saving of 5.1 and .25 per cent. respectively in the preceding year. The bulk of the saving on the original provision both in the case of the non-voted Appropriation and the voted Grant, was due to retrenchment and economy in expenditure owing to financial stringency and consequent postponement or abandonment of works. The other causes of savings, in a few cases, were postponement of works due to delay in sanction or want of sanction to estimates or late commencement of works due to non-completion of preliminary formalities. Though a supplementary list of works in contemplation from which selected works could be undertaken and financed from the savings on the provision for budgeted works, was appended to the budget estimates, none of the works under this category was undertaken during the year due to the financial stringency.

2. Important variations due to causes other than those mentioned above occurred under subheads A. 2 (2), A. 5 (2), E. 5, E. 7, G, I. 3 (2), K. 1, I. 6 and L. 2 (2). These were mainly due to provision for new unforeseen works reappropriated to respective subheads from subhead D where lump provision is made for minor works, post budget decision to debit ecclesiastical expenditure to major head 32—Ecclesiastical (subheads E. 5 and E. 7) larger expenditure than anticipated (subhead G) on account of unforeseen causes, changes in classification [subhead I. 3 (2)], error in budgeting (subhead K. 1), and decrease or increase in works outlay affecting subheads I. 6 and L. 2 (2). The recommendation of the Public Accounts Committee that larger units of appropriation should be devised as an experiment to secure, if possible, more accurate estimates and economy has been adopted in the case of this grant in the estimates for 1939-40 and the results of this experiment will be shown in the Appropriation accounts for 1939-40.

3. The following table shows by classes of works, the amount (voted and non-voted taken together) provided in the budget, the modified appropriation and the actual expenditure on works of all kinds.

Classes of works.	Original provision.	Modified Appropriation.	Expenditure.	(Thousands of rupees.) Outlay compared with	
				Original Appropriation more+ less—.	Modified Appropriation more+ less—.
(i) New Major Works	11,67	1,36	1,30	—10,37	—6
(ii) Major Works in progress	13,96	13,14	13,13	—83	—1
(iii) Furniture in Viceregal Estates	54	74	68	+14	—6
(iv) Minor works	6,84	5,66	5,53	—1,31	—13
(v) Repairs	57,33	52,55	52,31	—5,02	—24
Total	90,34	73,45	72,95	—17,39	—50

4. A detailed statement of expenditure on important new works has been given in Note 16. The following remarks are offered in respect of variations relating to each class of works mentioned above.

(i) *New Major Works*.—The saving on the original appropriation (10,31) was due to postponement or abandonment of works due to financial stringency (7,68), postponement of works for want of technical sanction to estimates or completion of other preliminaries (1,75), late commencement of works due to delay in sanction of estimates, etc., (57) and postponement of liabilities due to delay in settlement of claims of contractors for works (31).

(ii) *Major works in progress*.—The savings were due to late commencement of work due to delay in sanction to estimate (2,08), less expenditure than anticipated due to savings in estimates (59), postponement of work (17), abandonment of a work due to financial stringency (15) and low tenders (9), counterbalanced by regrant of lapsed provision for previous year (32), excess due to accelerated progress of work (1,85) and provision for works carried forward from previous year (9).

(iii) *Furniture in Viceregal Estates*.—The excess is mainly due to regrant of lapsed provision for the previous year (see item 9 of the statement of important new works).

(iv) *Minor works*.—The saving on the original appropriation is due mainly to abandonment of works owing to the economy campaign. The saving on the final appropriation is composed of small savings in different areas and provinces.

(v) *Repairs*.—The saving in the original appropriation is due mainly to abandonment of works owing to the economy campaign (6, 23), decision to debit expenditure on ecclesiastical works to the head "32—Ecclesiastical" (99), transfer of Municipal services to New Delhi Municipal Committee (16) counterbalanced by provision for certain unanticipated and inevitable payments (50), hiring of office accommodation at Simla (19), larger expenditure on unfiltered water supply owing to non-formation of the Central Electric Power authority as anticipated and development of New Capital Area (1,84), and regrant of lapsed provision of previous year (7).

5. *Review of expenditure on establishment and tools and plant charges of the Central Public Works Department*.—(1) *Organisation*.—With the abolition of the Delhi Aviation Division with effect from 1st September 1938 the Central Public Works Department now consists of 4 circles and 17 Divisions. Of these, twelve Divisions, including the Divisions at Simla, Dehra Dun, Ajmer, Indore, Calcutta, Bombay and Karachi, grouped under three circles, are under the control of the Chief Engineer; four Divisions constituting a circle are under the control of the Chief Commissioner, Delhi; and the Viceregal Estates Division, under the Military Secretary to His Excellency the Viceroy.

(2) The following table shows for a period of three years, the works outlay on works of all kinds including deposit contribution works and the gross establishment and tools and plant charges of the Central Public Works Department including the Circle under the Chief Commissioner, Delhi, and compares the normal percentage rate fixed by the Central Government with the rate arrived at on the basis of actual expenditure.

	1936-37.	1937-38.	1938-39.
(All figures against items 1, 2 and 3 are in thousands of rupees.)			
1. Works outlay under all heads including non-Government Works	1,04,85	1,24,77	1,21,22
2. Establishment Charges*	18,58	19,43	18,96
3. Tools and Plant Charges	2,15	2,00	1,99
4. Number of Circles	4	4	4

*These figures are exclusive of establishment charges of care-taking establishment and of establishment employed on the administration of residential buildings including assessment and recovery of rents in the Central Public Works Department.

	1936-37	1937-38	1938-39
5. Number of Divisions	18	18	17
6. Normal percentage rates—			
(i) Establishment	14.5	14.5	14.5
(ii) Tools and Plant	1.5	1.5	1.5
7. Rates arrived at with reference to actual expenditure—			
(i) Establishment	17.7	15.6	15.6
(ii) Tools and Plant	2.0	1.6	1.6

(3) The value of Central Civil Works carried out by the Public Works Department of the Provincial Governments and the Military Engineer Services, and charged to this grant during the year under report amounted to Rs. 13,72,365*. The establishment charges levied by them on this account amounted to Rs. 2,74,636. The basis of calculation except in the case of the provinces of Bombay, Bihar, Sind and Assam where the *pro rata* system of distribution of departmental charges (See Note 8) is in force, is a fixed percentage rate. This rate varies in each case, e.g., the principal rates for establishment charges levied during the year were:—Military Engineer Services (23), Madras (17.5), Bengal (13.5 for Presidency Circle and 23.5 elsewhere) and Punjab (17.5). The percentage rates for establishment charges calculated on a *pro rata* basis in the case of Bombay, Bihar, Sind and Assam work out to 15.86.6, 30.8 and 36.9 respectively.

NOTE 1.—The expenditure on Civil Works in Baluchistan is charged to the Appropriation for Baluchistan—Account X.

*NOTE 2.—Includes value of work carried out by Public Works Establishment of the Government of India in Kabul, Sikkim and Gilgit which are under the control of the Military Engineer Services and Governments of Bengal and Punjab respectively.

(4) The Government of India have decided that the Central Works in Madras, Bombay, Bengal, Bihar and Sind should be taken over by the Central Public Works Department with effect from the 1st April 1940. It is proposed to re-organise the Circles of Superintendence and the Divisional charges in the Department by a redistribution of work, wherever possible, with a view to reducing the number of Circles and Divisions to the minimum consistent with efficiency.

GRANT NO. 61.—CENTRAL ROAD FUND.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD " 50—CIVIL WORKS ".			
A.—Block grant for transfer to the Central Road Fund			
O. 1,70,00,000 }	1,56,00,000	1,56,00,000	..
R. —14,00,000 }			
<i>Col. 1.</i> —Less receipts from duties on petrol and hence reduction in the provision for transfer to the Road Fund.			
B.—Charges on Road Development met from subventions from the Central Road Fund.			
B. 1.—Original works—Communication :			
B. 1 (1).—Major Works			
O. 3,69,300 }	4,16,507	4,15,770	—737
R. 47,207 }			
<i>Col. 1.</i> —(i) Regrant of lapsed provision (Rs. 8,435) and acceleration of work in Delhi Province with a view to affording relief to labourers in the famine-stricken area (Rs. 87,972) and (ii) unforeseen excess on road test track due to peculiar and unexpected nature of the soil at the site of the work (Rs. 23,800) counterbalanced by saving in Central India due to delay in commencement of work and non-availability of materials in the market (Rs. 73,000).			
B. 1 (2).—Minor Works			
Non-voted M. 1,400	1,400	1,271	—129
<i>Col. 1.</i> —Pay, travelling allowance and leave salary of an officer for a portion of March 1938 not anticipated at the time of framing the estimates for 1938-39.			
Voted O. 92,600 }	71,075	69,481	—1,594
R. —21,525 }			
<i>Col. 1.</i> —Due to (i) abandonment of a work and postponement of some other works in Rajputana for lack of water due to failure of monsoon (Rs. 13,131) and (ii) low tenders in Central India (Rs. 10,594), partly counterbalanced by more expenditure on works on the Dungarpur Modasa Survey left over for completion during the year (Rs. 2,200).			
B. 2.—Repairs—Communications			
O. 21,800 }	3,100	1,061	—2,039
R. —18,700 }			
<i>Col. 1.</i> —Due to unexpected difficulties in the completion of the test track. <i>Col. 4.</i> —Due to the tractor breaking down unexpectedly on a number of occasions.			
C.—Establishments—Consulting Engineer to the Government of India (Roads) :			
C. 1.—Pay of Officers			
Non-voted O. 34,900 }	43,800	47,244	+3,444
M. 8,900 }			
<i>Col. 1.</i> —Appointment of an officer on special duty for three months in connection with the Motor Vehicles Insurance Bill and to meet the leave-salary of officiating Consulting Engineer to the Government of India (Roads). <i>Col. 4.</i> —Debit for the leave salary of an officer for leave earned in respect of his previous services in the Department received towards the close of the year.			
Voted O. 16,900 }	15,300	15,314	+14
R. —1,600 }			
C. 2.—Pay of establishments			
O. 34,300 }	31,300	31,296	—4
R. —3,000 }			

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
C. 3.—Allowances, Honoraria etc.					
Non-voted	O.	7,000	3,230	3,131	—99
	M.	—3,770			
Col. 1.—Due to less touring and economy.					
Voted	O.	11,100	9,250	8,954	—296
	R.	—1,850			
Col. 1.—Due to economy (Rs. 350) and to the winter meetings of the Standing Committee for Roads having been convened during the Council Session (Rs. 1,500)					
C. 4.—Grants-in-aid, Contributions, etc.	O.	600	1,000	959	—41
	M.	400			
C. 5.—Other charges					
	O.	9,000	11,300	11,920	+620
	R.	2,300			
Col. 1.—The debit on account of the cost of printing of an issue of the Indian Roads Magazine expected to be received in the year 1939-40, was actually received during 1938-39 for which no budget provision was made. Col. 4.—Due to the debits in excess of the amount anticipated for printing and distribution of an issue of the Indian Roads Magazine and debits for stationery relating to 1937-38 having been received after the close of the year.					
D.—Technical sub-Committee of the transport Advisory Council					
Non-voted	O.	2,500	1,000	966	—34
	M.	—1,500			
Col. 1.—The second meeting of the Committee contemplated during the year did not take place.					
Voted	O.	500	1,100	1,051	—49
	R.	600			
E.—Roads Congresses :					
E. 1.—International Roads Congresses					
	O.	6,000	..	..	..
	M.	—6,000			
Col. 1.—The original provision was wrongly made under India. The expenditure was incurred by the High Commissioner for India, hence provision transferred to sub-head G.					
E. 2.—Indian Roads Congresses					
Non-voted			800	23	+23
Voted	R.	800	800	378	—422
Col. 4.—Mainly due to non-drawal of the amount from the local treasury by a State authorised to receive payment.					
F.—Grants-in-aid, Contributions, etc.—Charges met from subventions from the Central Road Fund					
	O.	99,500	1,15,540	1,19,435	+3,895
	R.	16,040			
Col. 1.—For unforeseen expenditure on an urgent work (Rs. 11,500) and additional expenditure on works in progress (Rs. 4,500). Col. 4.—Due to payment to the Municipal Committee of the Neemuch Cantonment out of the Central Road Fund on an approved work. The amount of expenditure on the work executed by the Municipality was known too late for any provision being made.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.		
1	2	3	4		
	Rs.	Rs.	Rs.		
<i>G.—Charges in England—High Commissioner for India :</i>					
<i>G. 1.—Leave and deputation salaries</i>					
M. 5,300	5,300	6,850	+1,550		
<i>Col. 1.—No expenditure originally anticipated. Col. 4.—Provision for Rs. 6,600 of the expenditure relating to the Consulting Engineer (Roads) was made under Grant No. 60 ; that for the remainder was in excess of the appropriation proposed by the High Commissioner.</i>					
<i>G. 2.—Sterling overseas pay</i>					
O. 2,000	2,200	7,284	+5,084		
M. 200					
<i>Col. 4.—Expenditure relating to the Consulting Engineer (Roads) for which provision was made under Grant No. 60 has been appropriated against this grant.</i>					
<i>G. 3.—Miscellaneous (International Roads Congress)</i>					
M. 1,900	1,900	1,360	—540		
<i>Col. 1.—See E. 1. Col. 4.—Claim not made by one of the delegates.</i>					
<i>H.—Loss or gain by exchange</i>					
Non-voted	..	54	+54		
Voted	..	3	+3		
<i>I.—Deduct—Amount met from the Central Road Fund</i>					
Non-voted					
O. —53,000	—59,830	—69,142	—9,312		
M. —6,830					
<i>Cols. 1 and 4.—See sub-heads B. 1(2) to H.</i>					
Voted					
O. —6,55,000	—6,75,272	—6,74,663	+609		
R. —20,272					
<i>Cols. 1 and 4.—See sub-heads B. 1 (1) to H.</i>					
<i>Surrenders or withdrawals within Grant.</i>					
Gross R. 13,79,728	13,79,728	..	—13,79,728		
Deductions R. 20,272	20,272	..	—20,272		
Totals	Non-voted	Gross	59,830	69,142	+9,312
		Deductions	—59,830	—69,142	—9,312
	Voted	Net
		Gross	1,76,55,000	1,62,74,663	—13,80,337
		Deductions	—6,55,000	—6,74,663	—19,663
		Net	1,70,00,000	1,56,00,000	—14,00,000

NOTES.

1. Upto the year 1937-38 the transactions relating to the Central Road Fund were accounted for under the grant for Civil Works. With effect from 1938-39 a separate grant is being obtained for expenditure from the Fund.

2. The final saving in the voted section of the grant is composed of Rs. 13,80,337 due to less expenditure and Rs. 19,663 due to larger recoveries.

3. The following tables exhibit the transactions of this fund.

I.—CENTRAL ROAD FUND.

		(Main Fund.)		
Receipts.		To end of	During	Total.
		1937-38.	1938-39.	
1		2	3	4
		Rs.	Rs.	Rs.
Appropriation to the Fund		10,47,56,328	1,56,00,000	12,03,56,328
Direct Receipts		49,41,949	1,013	49,42,962
Total		10,96,98,277	1,56,01,013	12,52,99,290

GRANT NO. 61.—CENTRAL ROAD FUND.

Disbursements.	(Main Fund.)		Total.
	To end of 1937-38.	During 1938-39.	
1	2 Rs.	3 Rs.	4 Rs.
(a) Payments to several areas concerned with reference to the consumption of Taxed Motor Spirit in each Area—			
(1) To Provinces	6,17,34,915*	54,90,644	6,72,25,559
(2) To Centrally Administered Areas	25,50,731*	5,22,111	30,72,842
(3) To Indian States	86,21,933	17,18,083	1,03,40,016
(b) Expenditure met from the 15 per cent. Reserve retained by the Governor General in Council before the distribution contemplated in (a) above is made—			
(1) In Provinces	92,12,429	23,09,284 (a)	1,15,21,713
(2) In Centrally Administered Areas	14,61,549	17,916	14,79,465
(3) In Indian States	22,81,201	3,79,100	26,60,301
(4) For Consulting Engineer to the Government of India (Roads) and his staff	6,95,235	1,98,526	8,93,761
(5) Expenditure in connection with the Indian Road Congress	68,208		68,208
	8,66,26,201	1,06,35,664	9,72,61,865
Balance	2,30,72,076	49,65,349	2,80,37,425

*Differs from last year's figures owing to transfers of figures relating to the North-West Frontier Province from item (2) to item (1).

II.—SUBVENTIONS FROM CENTRAL ROAD FUND.

Name of Province.	Balance on 1st April	Receipts during 1938-39			Expenditure during 1938-39.		Balance on 31st March 1939.
	1938.	Ordinary Allotment.	Special Grants from Reserve.	Total.	Against Ordinary Allotment.	Against Special Grants.	
1	2	3	4	5	6	7	8
Madras	31,84,717	..	1,22,344	33,07,061	15,85,152	1,22,344	15,99,565
Bombay	3,20,011(b)	28,19,543	2,62,440	34,01,994	26,03,940	2,62,440	5,35,614
Bengal	32,38,212	..	2,93,421	35,31,633	17,69,388	2,90,775	14,71,470
United Provinces	31,015	5,95,365	2,53,423	8,79,803	5,89,271	2,53,423	37,109
Punjab	8,14,778	12,00,932	1,01,122	21,16,832	19,00,702	1,01,122	1,15,008
Bihar	12,08,381	..	1,26,081	13,34,462	2,27,832	1,26,081	9,80,549
Central Provinces and Berar	2,05,218	2,01,000	1,96,268	6,02,486	4,06,218	1,96,268	..
North-West Frontier Province	—2,909	3,50,000	3,41,042	6,88,133	3,42,545	3,41,042	4,546
Assam	..	3,15,248	1,21,760	4,37,008	2,42,421	1,21,760	72,827
Orissa	1,20,632	..	4,45,227	5,65,859	39,993	4,45,227	80,639
Sind	7,44,845	—1,443(b)	9,982	7,53,384	7,99,700	9,982	—56,298(d)
Coorg	3,409	9,999	36,838	50,246	13,408	36,838	..
Total	98,68,309	54,90,644	23,09,948	1,76,68,901	1,05,20,570	23,07,302	48,41,029
Centrally Administered Areas (vide separate statement)	4,27,711	5,22,111	17,039(c)	9,66,861	5,54,742	17,039	3,95,080
Total	1,02,96,020	60,12,755	23,26,987	1,86,35,762	1,10,75,312	23,24,341	52,36,109

(a) Difference of Rs. 664 with the corresponding figure in statement I is due to an erroneous credit of Rs. 2,646 in Bengal and short adjustment of Rs. 1,982 in Punjab set right in the accounts for 1939-40.

(b) Owing to re-allocation of balances between Sind and Bombay.

(c) Difference of Rs. 877 with the corresponding figure in statement I has been settled in the accounts for 1939-40.

(d) The minus balance is due to expenditure on approved items of work incurred in excess over allotment. The excess will be covered by allotment in 1939-40.

III.—DETAILS OF SUBVENTIONS TO CENTRALLY ADMINISTERED AREAS.

1	Balance on 1st April 1938.	Receipts.			Expenditure.		Balance on 31st March 1939.
		Ordinary Allot- ment.	Special Grant from Reserve.	Total.	Against Ordinary Allot. ment.	Against Special Grant.	
2	3	4	5	6	7	8	
Ajmer-Merwara (including Rajputana) .	64,410	42,978	11,148	1,18,536	46,400	11,148	60,988
Hyderabad .	1,16,874	67,382	..	1,84,256	96,696	..	87,560
Central India .	42,853	14,913	5,006	62,772	31,515	5,006	26,251
Delhi .	1,63,270	2,98,052	..	4,61,322	3,54,514	..	1,06,808
Baluchistan .	25,059	68,873	885	94,817	13,506	885	80,426
Tribal Areas in N.-W. F. Pro- vince .	15,245	14,913	..	30,158	..	..	30,158
Mysore Assigned Tract .	..	15,000	..	15,000	12,111	..	2,889
Total.	4,27,711	5,22,111	17,039	9,66,861	5,54,742	17,039	3,95,080

IV. The following statement shows the actual expenditure incurred on works of Road Development during 1938-39 and accounted for under sub-head "B.—Charges on Road Development met from subventions from the Central Road Fund—B. 1—original works—Communications" and the total commitments at the close of the year with respect to uncompleted works :—

Serial No. and name of work.	Final appropri- ation for 1938-39.	Expendi- ture during 1938-39.	Expendi- ture to end of 1938-39.	Estimated at the close of Cost.	Total Com- mitment at the close of 1938-39.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

I.—Major works above Rs. 50,000 for which specific provision was made in the budget.

DELHI PROVINCE.

1. Metalling of Nangloi Dandasa and Najafgarh Bahadurgarh road in the Delhi Province	1,58,000	1,57,980	2,07,429	2,07,450	..
2. Constructing a metalled road from Maqbara Paik to Ochandi up to Punjab boundary in Delhi Province	94,300	94,706	94,706	1,82,700	87,994
3. Raising and metalling of Najafgarh Chawla Bijwasan Mehrauli road in Delhi Province	70,000	70,103	70,103	2,08,150	2,00,297
N.B.—The estimate is under revision.					

CENTRAL INDIA.

4. Constructing a submersible bridge over the Ajnar River in mile 113 of Agra Bombay Road, I. N. Biaora Section	5,000	5,006	5,006	71,168	51,200
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BENGAL.

5. Construction and operation of a road test track at Calcutta	57,100	56,250	67,686	1,09,400	71,869
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Serial No. and Name of works.	Final appropriation for 1938-39.	Expenditure during 1938-39.	Expenditure to end of 1938-39.	Estimated Cost.	Total Commitment at the close of 1938-39.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

II.—Other major works for which specific provision was made in the budget.

DELHI PROVINCE.

6. Constructing a first class metalled road to Chiragh Delhi taking off from Qutab Road Kharera in Delhi Province	24,686	24,524	24,524	24,814	290
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III.—Major works for which specific provision was not made in the budget.

7. Reconstruction of certain main roads in the Delhi Province	7,021	7,081	3,73,089	3,80,779	5,000
8. Raising and metalling of Narela, Bawana, Nangloi Road (Survey works only).	400	120	120	400	—

N.B.—Expenditure written back to main estimate during 1939-40.

IV.—Minor works

9. Collectively.

<i>Non-voted</i>	1,400	1,271	6,560	1,32,480	17,229
Voted	71,075	69,481	1,02,957		
Totals { <i>Non-voted</i>	1,400	1,271	6,560	..	..
{ Voted	4,87,582	4,85,251	9,45,620	..	..

IMPORTANT COMMENTS.

The following table shows, by classes of works, the amount (voted and non-voted taken together) provided in the budget, the modified appropriation and actual expenditure on works of all kinds :—

(Thousands of rupees.)

Classes of works.	Original provision.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation more + less —.	Modified Appropriation more + less —.
(1)	(2)	(3)	(4)	(5)	(6)
New Major Works	1,78	1,94	1,94	+16	..
Major Works in progress	1,91	2,23	2,22	+31	—1
Minor Works	93	72	71	—22	—1
Repairs	22	3	1	—21	—2
Total	4,84	4,92	4,88	+4	—4

Table IV under note 3 below the Appropriation Account furnishes a statement of expenditure on works of Road Development during 1938-39. The following remarks are offered in respect of the more important variations in the above classes of works :—

- (i) *New Major Works.*—The expenditure of 1,94 was on four new major works provided for in the budget (items 2, 3, 4 and 6 of the statement). The excess on the original appropriation was mainly due to acceleration of work in the Delhi Province with a view to affording relief to

labourers in the famine-stricken area, counterbalanced by saving in Central India due to delay in commencement of work and non-availability of materials in the market.

- (ii) *Major works in progress.*—Provision for two major works only was made in the original budget (items 1 and 5 of the statement). Funds were provided during the year for two other works (items 7 and 8 of the statement). The increase in the original appropriation was due to unforeseen excess on the construction and operation of a road test track at Calcutta due to peculiar and unexpected nature of the soil at the site of the work and regrant of lapsed provision of previous year.
- (iii) *Minor works.*—The saving in the original appropriation is mainly due to abandonment of a work and postponement of some other works on account of failure of monsoon and also to low tenders.
- (iv) *Repairs.*—The reduction in the original provision is due to unexpected difficulties in the completion of a test track. The final saving is due to the tractor breaking down unexpectedly on a number of occasions.

GRANT No. 62.—SUPERANNUATION ALLOWANCES AND PENSIONS.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEADS "55.—SUPERANNUATION ALLOWANCES AND PENSIONS" AND "55-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES."				
Payments in India—				
A.—Superannuation and Retired Allowances				
Non-voted	O. 7,41,900 M. 1,48,100 }	8,90,000	9,05,765	+15,765
Col. 1.—Mainly (i) in Assam (Rs. 1,19,500) due to the decision after the budget estimates had been framed that the pensionary charges of the Assam Rifles should be treated as non-voted and (ii) in the United Provinces (Rs. 20,000), Bengal (Rs. 16,500), India (Rs. 10,000) and Bihar (Rs. 8,000) partly counterbalanced by small reduction in other provinces (Rs. 25,900) and primarily on the basis of progress of actuals.				
Voted	O. 56,78,700 R. 2,10,208 }	58,88,908	58,59,847	—29,061
Col. 1.—Mainly in India (Rs. 2,55,000), Punjab (Rs. 54,500) and North-West Frontier Province (Rs. 52,000) based on progress of actuals, counterbalanced by savings mainly in Assam (Rs. 1,55,000) for the reason stated against col. 1 under 'non-voted'. Col. 4.—Mainly in India (Rs. 27,255) due to expenditure being less than estimated. An excess of Rs. 24,107 in Punjab due to inadequacy of provision based on progress of actuals has been counterbalanced by small savings in several other Provinces.				
B.—Equated payments of Commuted Value of Pensions charged to Capital :				
B. 1.—Capital				
Non-voted	O. 2,18,000 M. —3,000 }	2,15,000	2,14,798	—202
Voted	O. 25,92,000 R. 6,000 }	25,98,000	25,98,281	+281
B. 2.—Interest				
	O. 14,78,000 M. 2,000 }	14,80,000	14,80,050	+50
C.—Compassionate Allowances				
Non-voted	O. 61,500 M. 10,200 }	71,700	71,547	—153
Col. 1.—Mainly in Central Provinces (Rs. 3,000) due to transfer of mutiny pensions from 'voted' to 'non-voted'; in Assam (Rs. 2,200) to meet the pensionary charges of the Assam Rifles decided to be treated as non-voted and in the United Provinces (Rs. 17,000) warranted by progress of actuals partly counterbalanced by reductions in several other Provinces mainly in Baluchistan (Rs. 8,000) and Bengal (Rs. 3,500), based on trend of actuals.				
Voted	O. 1,88,500 R. —11,200 }	1,77,300	1,73,223	—4,077
D.—Gratuities				
Non-voted	O. 5,000 M. 3,284 }	8,284	5,808	—2,476
Col. 1.—Mainly in Assam (Rs. 1,200) for pensionary charges of the Assam Rifles transferred to 'non-voted' and in United Provinces (Rs. 2,000) due to modification based on progress of actuals. Col. 4.—Mainly in India due primarily to abnormal decrease in expenditure not anticipated.				
Voted	O. 60,600 R. —8,550 }	52,050	48,913	—3,137
Col. 4.—The charge is a fluctuating one.				

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
E.—Pensions for Distinguished and Meritorious Services or for Political Considerations					
Non-voted	O.	3,09,700	3,18,900	3,10,689	—8,211
	M.	9,200			
Voted	O.	4,000	3,950	3,871	—79
	R.	—50			
F.—Charitable Allowances					
	O.	4,300	2,400	2,021	—379
	M.	—1,500			
<i>Col. 1.—Based on progress of actuals.</i>					
G.—Pensions, etc., under War Risk Compensation Scheme					
	O.	31,400	29,372	28,031	—1,341
	R.	—2,028			
H.—Donations to Service Funds					
	O.	600	621	621	..
	R.	21			
I.—Donations to Provident Funds :					
<i>I. 1.—Donations on account of officers appointed by the Secretary of State and recoverable from the Provinces :</i>					
	M.	37,450	37,450	35,118	—2,332
<i>Col. 1.—See Note 4. Col. 4.—Mainly in the Punjab. Debits for contributions were less than anticipated.</i>					
<i>I. 2.—Deduct—Recoveries from Provinces on account of donations payable in respect of officers appointed by the Secretary of State</i>					
	M.	—37,450	—37,450	—35,118	+ 2,332
<i>Cols. 1 and 4.—See sub-head I. 1.</i>					
I. 3.—Other donations					
Non-voted	O.	14,400	17,500	17,264	—236
	M.	3,100			
<i>Col. 1.—Mainly in India for the contribution payable to the Railway Department on account of Supervisor of Railway Labour.</i>					
Voted	O.	1,42,400	1,59,900	1,47,836	—12,064
	R.	17,500			
<i>Col. 1.—Mainly in India due to the admission of highly paid officers. Col. 4.—Mainly in India due to the retirement of certain subscribers.</i>					
J.—Indian Civil Service Family Pensions					
	O.	51,000	58,300	59,285	+ 985
	M.	7,300			
<i>Col. 1.—Due to admission of new pensioners.</i>					
K.—Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds					
	O.	27,700	29,450	28,147	—1,303
	M.	1,750			
L.—Pensions and Allowances paid in respect of other Provident Funds					
	O.	24,800	22,765	22,131	—634
	M.	—2,035			
M.—Commutated Value of Pensions Financed from Ordinary Revenues					
Non-voted	O.	—50,000	7,000	6,977	—23
	M.	57,000			
Voted	O.	6,50,000	86,300	34,720	—51,580
	R.	—5,63,700			
<i>See sub-head E.—Non-voted and Voted in Grant No. 78.</i>					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
N.—Miscellaneous Pensionary Payments			
O. 15,700	16,844	14,731	—2,113
R. 1,144			
Col. 4.—Savings in several Provinces due to non-drawal of pensions.			
O.—Pensions payable to Officers appointed by the Secretary of State and recoverable from the Provinces			
O. 1,57,76,000	1,57,55,040	1,61,26,076	+3,71,036
M. —20,960			
Col. 4.—Mainly in India (Rs. 15,40,960) due to adjustment of transactions relating to Burma Government decided upon at the close of the year when it was too late to arrange for provision partly counterbalanced by savings in several provinces, chiefly in the United Pro- vinces (Rs. 5,33,692) due to less debits than anticipated and in the Punjab (Rs. 5,72,771) where provision is only a guess as, owing to some confusion in accounts of the previous year, correct actuals were not available.			
P.—Deduct—Recoveries from Provinces on account of pensions payable to Officers appointed by the Secretary of State			
O. —1,57,76,000	—1,57,55,040	—1,61,26,076	—3,71,036
M. 20,960			
Col. 4.—See sub-head O.			
Charges in England—			
R.—Superannuation and Retired Allowances :			
R. 1.—India Office and High Commissioner's Establishments			
Non-voted O. 7,61,000	7,39,000	7,95,514	+6,514
M. 28,000			
Voted O. 56,000	58,000	56,455	—1,545
R. 2,000			
R. 2.—High Court Judges			
O. 81,000	73,000	65,177	—7,823
M. —8,000			
Col. 4.—Decline in expenditure during the latter part of the year, due to deaths, exceeded expectation.			
R. 3.—Indian Civil Service			
O. 31,00,000	31,34,000	31,35,250	+1,250
M. 34,000			
R. 4.—Other Civil Services in India			
Non-voted O. 43,60,000	44,27,000	44,24,682	—2,318
M. 67,000			
Voted O. 17,20,000	16,97,000	16,98,295	+1,295
R. —23,000			
S.—Compassionate Allowances			
Non-voted O. 96,000	1,02,000	88,879	—13,121
M. 6,000			
Col. 4.—Due to decrease in expenditure and application in March for additional provision unnecessarily owing to a mistake.			
Voted O. 22,000	15,000	13,451	—1,549
R. —7,000			
Col. 1.—Based on progress of actuals. Col. 4.—Decrease in expenditure greater than anticipated.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>T.—Pensions under the Indian Civil Service Family Pensions Regulations</i>			
O. 1,80,000 }	1,78,000	1,76,529	—1,471
M. —2,000 }			
<i>U.—Pensions paid in respect of the Bengal, Bombay (Provident Branch), and Madras Civil Funds</i>			
O. 20,80,000 }	20,40,000	20,43,077	+3,077
M. —40,000 }			
<i>V.—Pensions and Allowances paid in respect of other Provident Funds</i>	24,40,000	24,31,589	—8,411
<i>W.—Miscellaneous Pensionary Payments</i>			
O. 13,76,000 }	12,91,000	12,97,109	+6,109
M. —85,000 }			
<i>Secretary of State's Accounts.—Col. 1.—(Rs. 56,000).—Rate of increase of the annual amount of pensions of military officers in respect of civil employment has been slower than was expected.</i>			
<i>High Commissioner's Accounts.—Col. 1.—(Rs. 29,000). Expenditure fluctuates and cannot be estimated with accuracy, actuals this year below average of recent years.</i>			
<i>X.—Pensions of Widows and Families of Officers of the Bengal Pilot Service</i>			
O. 38,000 }	44,000	44,338	+338
M. 6,000 }			
<i>Col. 1.—Unexpected increase in expenditure.</i>			
<i>Y.—Loss or Gain by Exchange</i>			
Non-voted M. 76,010	76,010	73,638	+2,628
Voted R. 9,267	9,267	10,473	+1,206
<i>Z.—Deduct—Pensionary Charges transferred to Accounts of Commercial Departments :</i>			
<i>Z. 1.—Railway Department</i>			
O. —64,700 }	—63,200	—56,971	+6,229
R. 1,500 }			
<i>Col. 4.—Decrease in the number of pensioners and non-drawal of pensions.</i>			
<i>Z. 2.—Irrigation</i>			
Non-voted O. —7,000 }	—7,600	—8,885	—1,285
M. —600 }			
<i>Col. 4.—The increase in the pensionary charges was not anticipated.</i>			
Voted O. —600 }	..	..	..
R. 600 }			
<i>Col. 1.—Due to the decision to adjust the recoveries from the Irrigation Department, Rajputana under 'Receipts.'</i>			
<i>Z. 3.—Northern India Salt Revenue De- partment</i>			
Non-voted O. —3,300 }	—1,600	—1,750	—150
M. 1,700 }			
<i>Col. 1.—Due to revision in the ratio for calculating the pensionary charges owing to the amalgamation of Central Excise and Salt Departments.</i>			
Voted O. —49,000 }	—51,100	—46,728	+4,372
R. —2,100 }			
<i>Col. 4.—Mainly due to bonus credited to Contributory Provident Fund under Debt and Deposit etc., estimates.</i>			
<i>Z. 4.—Lighthouses and Lightships</i>			
O. —16,600 }	—17,600	—14,200	+3,400
R. —1,000 }			

Col. 4.—See explanation col. 4 under A. 8 of Grant No. 29.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>ZZ.—Deduct—Actual amount of Pensions recovered from other Governments</i>			
O. —3,000			
R. —63,004	—66,004	—79,944	—13,940
<i>Col. 1.—Mainly in India (Rs. 55,000) based on actuals. Col. 4.—Mainly in India (Rs.10,598) due to the decision to adjust the English transactions relating to the Burma Government reached at the close of the year.</i>			
Surrenders or withdrawals within Grant :			
Gross R. 3,69,388	3,69,388	..	—3,69,388
Deductions R. 64,004	64,004	..	—64,004
Totals { Non-voted { Gross	3,35,07,799	3,38,66,458	+ 3,58,659
{ Deductions	—1,58,01,690	—1,61,71,829	—3,70,139
{ Net	1,77,06,109	1,76,94,629	—11,480
{ Voted { Gross	1,11,61,900	1,06,88,748	—4,73,152
{ Deductions	—1,33,900	—1,97,843	—63,943
{ Net	1,10,28,000	1,04,90,905	—5,37,095

NOTES.

1. Sub-head M is mainly responsible for the final saving in the voted section which works out to 4.87 per cent. as against an excess of 3.92 per cent. in the previous year. The saving is due partly to less expenditure (Rs. 4,73,152) and partly to larger recoveries (Rs. 63,943). A sum of Rs. 4,33,392 was surrendered out of the final saving of Rs. 5,37,095.

2. In the non-voted section the original appropriation of Rs. 1,73,88,000 was augmented during the year by an additional allotment of Rs. 3,18,109.

3. In the non-voted section there was an excess of Rs. 3,58,659 as compared with the gross allotment, but larger recoveries than anticipated converted this excess into a small saving.

4. *Sub-heads I. 1, I. 2 and I. 3.*—The group-head I. Donations to Provident Funds was sub-divided during the year into three sub-heads I. 1, I. 2, and I. 3. The first two sub-heads were opened to adjust the Government contributions for 1937-38 and 1938-39 to the Provident Funds of some officers mentioned in certain sections of the Government of India Act, 1935, and their subsequent recoveries from the provinces concerned under section 156 of the Act.

5. The modifications under sub-heads N, S. non-voted, Z. 3 voted and Z. 4 had the effect of increasing the final variations under these sub-heads.

6. It has been decided by the Government of India that the expenditure on pensions of officers who have served in connection with the administration of Ecclesiastical Affairs, External Affairs, Tribal Areas and Baluchistan should be classified as 'Charged' expenditure under Section 33 (3) (e) of the Government of India Act, 1935, but should continue to be classified under the head "55—Superannuation Allowances and Pensions". In connection with the question whether a portion of service discharged in any of the above mentioned departments would lead also to a 'Charged' portion of the pension when the pension is not ordinarily distributed as in the case of Defence Services or Commercial Departments, it has been decided that the pensionary charges in question should be 'Charged' or 'Voted' according as the Department from which the officer retired is a 'Reserved' Department or otherwise.

The above decision will be given effect to in the case of pensions sanctioned on or after the 1st April 1940.

The pensions paid from the Quetta Treasury during the years 1937-38 and 1938-39 were, however, all classified as "Non-voted".

GRANT No. 63.—STATIONERY AND PRINTING.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "56.—STATIONERY AND PRINTING".			
A.—Office of the Controller of Printing and Stationery, India:			
A. 1.—Pay of Officers			
Non-voted O. 4,400 }	4,763	4,763	—
M. 363 }			
Voted O. 42,900 }	42,012	42,012	—
R. —888 }			
A. 2.—Pay of Establishments			
O. 80,600 }	78,765	78,763	—2
R. —1,835 }			
A. 3.—Allowances, Honoraria, etc.			
Non-voted M. 1,487	1,487	1,487	—
Col. 1.—Due to cost of passage of an officer provided for in 1937-38 but paid during the year when the bill was presented by the firm.			
Voted O. 8,200 }	9,070	9,068	—2
R. 870 }			
A. 4.—Contingencies			
O. 9,300 }	10,926	11,319	+393
R. 1,626 }			
Col. 1.—To meet unanticipated expenditure on (i) advertisement charges for recruitment examination (Rs. 740), (ii) freight and octroi charges on Central Duplicating Section paper (Rs. 646) and (iii) purchase of a stitcher for the Central Duplication Section (Rs. 240).			
B.—Central Stationery Office, Calcutta:			
B. 1.—Pay of Officers			
O. 27,600 }	29,985	29,985	—
R. 2,385 }			
B. 2.—Pay of Establishments			
O. 2,96,900 }	2,92,130	2,92,155	+25
R. —4,770 }			
B. 3.—Allowances, Honoraria, etc.			
O. 1,000 }	1,800	1,800	—
R. 800 }			
B. 4.—Customs duty on Stores			
O. 46,000 }	47,700	47,457	—243
R. 1,700 }			
B. 5.—Contingencies			
O. 84,500 }	94,900	94,900	—
R. 10,400 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
C.—Stationery Stores :			
C. 1.—Purchases in India :			
C. 1 (1).—Paper			
O. 43,50,000 }	44,95,000	44,95,954	+954
R. 1,45,000 }			
Col. 1.—Increased demands and rise in prices.			
C. 1 (2).—Typewriters, Office Machinery and Accessories	4,20,000	4,20,022	+22
C. 1 (3).—Other Stores			
O. 12,85,000 }	12,65,000	12,64,131	—869
R. —20,000 }			
D.—Central Forms Stores :			
D. 1.—Pay of Officers			
O. 12,000 }	10,860	10,821	—39
R. —1,140 }			
D. 2.—Pay of Establishments	1,37,300	1,37,446	+146
D. 3.—Payments for printing forms by contract			
O. 85,000 }	1,03,400	1,03,383	—17
R. 18,400 }			
Col. 1.—Due to additional binding work of Military forms done by contractors.			
D. 4.—Postage and Telegram Charges			
O. 19,000 }	18,000	18,000	..
R. —1,000 }			
D. 5.—Allowances and Contingencies			
O. 17,900 }	21,543	21,535	—8
R. 3,643 }			
Col. 1.—To meet additional charges for repairs of lorry (Rs. 1,770), entertainment of extra menial staff for stock taking and mobilization purposes (Rs. 1,000) and passage contribution of an officer (Rs. 870).			
E.—Central Publication Branch :			
E. 1.—Pay of Officers			
O. 10,200 }	10,211	10,211	..
R. 11 }			
E. 2.—Pay of Establishments			
O. 1,06,100 }	1,00,193	1,00,216	+23
R. —5,907 }			
E. 3.—Allowances, Honoraria, etc.			
O. 500 }	317	315	—2
R. —183 }			
E. 4.—Postage and Packing Charges			
O. 90,000 }	1,06,300	1,06,362	+62
R. 16,300 }			
Col. 1.—Due to unforeseen heavy distribution of several volumes of "unrepealed Central Acts".			
E. 5.—Contingencies			
O. 43,000 }	43,900	43,801	—99
R. 900 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Central Forms Press, Calcutta:			
F. 1.—Pay of Establishments:			
F. 1 (1).—Operatives			
O. 28,000 }	31,060	30,961	—99
R. 3,060 }			
F. 1 (2).—Branch Supervision			
O. 3,400 }	3,972	3,971	—1
R. 572 }			
F. 1 (3).—Auxiliary			
O. 5,900 }	5,910	5,891	—19
R. 10 }			
F. 1 (4).—Readers			
O. 2,500 }	2,292	2,292	.
R. —208 }			
F. 1 (5).—Standing Formes	700	696	—4
F. 1 (6).—Other Establishments			
O. 13,000 }	13,399	13,400	+1
R. 399 }			
F. 2.—Allowances			
R. 146	146	146	..
F. 3.—Contingencies			
O. 5,300 }	5,950	5,963	+13
R. 650 }			
F. 4.—Additions to plants and machinery	3,500	3,683	+183
F. 5.—Stores			
O. 1,000 }	1,260	1,258	—2
R. 260 }			
F. 6.—Provision for Depreciation for payment into Depreciation Fund			
O. 10,000 }	..	..	..
R. —10,000 }			
Col. 1.—Suspension of credit to the Depreciation Fund during 1938-39 as a measure of economy.			
F. 7.—Renewals and Replacements from Depreciation Fund			
O. 500 }	752	752	..
R. 252 }			
F. 8.—Deduct—Amount transferred from Depreciation Fund			
O. —500 }	—752	—752	..
R. —252 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
GOVERNMENT OF INDIA PRESS, CALCUTTA.			
G.—Press :			
G. 1.—Pay of Officers	18,000	18,000	..
G. 2.—Pay of Establishments :			
G. 2 (1).—Operatives			
O. 3,23,900 }	3,01,228	3,00,573	—655
R. —22,672 }			
G. 2 (2).—Branch Supervision			
O. 51,800 }	48,145	48,142	—3
R. —3,655 }			
G. 2 (3).—Auxiliary			
O. 74,600 }	69,930	69,982	+52
R. —4,670 }			
G. 2 (4).—Readers			
O. 1,00,900 }	92,076	92,093	+17
R. —8,824 }			
G. 2 (5).—Standing Formes			
O. 1,300 }	1,240	1,240	..
R. —60 }			
G. 2 (6).—Other Establishments			
O. 1,09,000 }	1,06,175	1,06,221	+46
R. —2,825 }			
G. 3.—Allowances			
Non-voted O. 1,300 }	..	..	..
M. —1,300 }			
Col. 1.—Due to non-utilization of the provision for cost of passages by an officer.			
Voted O. 11,400 }	11,506	11,507	+1
R. 106 }			
G. 4.—Contingencies			
O. 44,500 }	40,480	40,718	+238
R. —4,020 }			
G. 5.—Additions to Plant and Machinery			
O. 200 }	257	257	..
R. 57 }			
G. 6.—Stores			
O. 19,000 }	20,797	20,629	—168
R. 1,797 }			
G. 7.—Provision for Depreciation for pay- ment into Depreciation Fund			
O. 42,100 }	..	..	..
R. —42,100 }			
Col. 1.—See sub-head F. 6.			
G. 8.—Renewals and Replacements from Depreciation Fund			
O. 1,200 }	2,033	2,033	..
R. 833 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
G.—Press— <i>concl'd.</i>			
G. 9.— <i>Deduct</i> —Amount transferred from Depreciation Fund			
O. —1,600 }	—2,033	—2,033	..
R. —433 }			
G. 11.— <i>Deduct</i> —Probable Savings			
O. —10,000 }	..	..	..
R. 10,000 }			
<i>Col. 1.—Fully realised.</i>			
H.—Mechanical Section :			
H. 1.—Pay of Establishments :			
H. 1 (1).—Operatives			
O. 4,100 }	4,662	4,660	—2
R. 562 }			
H. 1 (2).—Branch Supervision			
O. 3,000 }	3,140	3,140	..
R. 140 }			
H. 1 (3).—Auxiliary			
O. 600 }	648	648	..
R. 48 }			
H. 1 (4).—Other Establishments			
O. 800 }	840	840	..
R. 40 }			
I.—Type Foundry Section :			
Pay of Establishments— Operatives			
O. 2,200 }	1,942	1,942	..
R. —258 }			
GOVERNMENT OF INDIA PRESS, NEW DELHI.			
J.—Press :			
J. 1.—Pay of Officers			
O. 15,000 }	13,084	13,084	..
R. —1,916 }			
J. 2.—Pay of Establishments :			
J. 2 (1).—Operatives			
O. 2,29,300 }	2,15,356	2,14,939	—417
R. —13,944 }			
J. 2 (2).—Branch Supervision	29,700	29,515	—185
J. 2 (3).—Auxiliary			
O. 22,800 }	22,450	22,416	—34
R. —350 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
J.—Press— <i>concl.</i>			
J. 2—Pay of Establishments— <i>concl.</i>			
J. 2 (4).—Readers			
O. 76,800 }	76,100	76,016	—85
R. —700 }			
J. 2 (5).—Standing Formes			
O. 1,500 }	1,370	1,368	—2
R. —130 }			
J. 2 (6).—Other Establishments			
O. 67,800 }	65,600	65,559	—41
R. —2,200 }			
J. 3.—Allowances			
O. 17,200 }	16,478	16,054	—424
R. —722 }			
J. 4.—Contingencies			
O. 88,500 }	84,632	83,690	—942
R. —3,868 }			
J. 5.—Additions to Plant and Machinery			
O. 3,700 }	5,275	5,250	—25
R. 1,575 }			
<i>Col. 1.</i> —Due to purchase of essential additional furniture for the temporary staff sanctioned during the year.			
J. 6.—Stores			
O. 11,900 }	10,500	10,446	—54
R. —1,400 }			
J. 7.—Provision for Depreciation for payments into Depreciation Fund			
O. 44,000 }	..	..	..
R. —44,000 }			
<i>Col. 1.</i> —See sub-head F. 6.			
J. 8.—Renewals and Replacements from Depreciation Fund			
O. 32,500 }	22,760	22,758	—2
R. —9,740 }			
<i>Col. 1.</i> —Due to lower rates available for the purchases of galleys and Lino and Mono metal.			
J. 9.— <i>Deduct</i> —Amount transferred from Depreciation Fund			
O. —47,600 }	—24,504	—24,524	—20
R. 23,096 }			
<i>Col. 1.</i> —See sub-head J. 8 (Rs. 9,742) and less renewals in type foundry than anticipated (Rs. 13,354).			
K.—Mechanical Section :			
K. 1.—Pay of Establishments :			
K. 1 (1).—Operatives			
O. 2,100 }	2,020	2,020	..
R. —80 }			
K. 1 (2).—Auxiliary			
O. 1,400 }	1,440	1,440	..
R. 40 }			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
L.—Type Foundry Section :				
Pay of Establishments—				
Operatives				
	O. 900 }	258	258	..
	R. —642 }			
GOVERNMENT OF INDIA PRESS, ALIGARH.				
N.—Press :				
N. 1.—Pay of Officers				
		12,600	12,593	—7
N. 2.—Pay of Establishments :				
N. 2 (1).—Operatives				
	O. 81,700 }	74,100	74,072	—28
	R. —7,600 }			
N. 2 (2).—Branch Supervision				
	O. 6,000 }	5,970	5,962	—8
	R. —30 }			
N. 2 (3).—Auxiliary				
	O. 4,900 }	4,770	4,775	+5
	R. —130 }			
N. 2 (4).—Readers				
	O. 3,300 }	3,170	3,167	—3
	R. —130 }			
N. 2 (5).—Standing Formes				
	O. 900 }	1,030	1,030	..
	R. 130 }			
N. 2 (6).—Other Establishments				
	O. 78,300 }	78,240	78,574	+334
	R. —60 }			
N. 3.—Allowances				
		200	193	—7
N. 4.—Contingencies				
	O. 32,200 }	35,450	35,530	+80
	R. 3,250 }			
N. 5.—Additions to Plant and Machinery				
	O. 1,600 }	200	172	—28
	R. —1,400 }			
<i>Col. 1.—Postponement of purchase of Mechanical Stacker due to economy campaign.</i>				
N. 6.—Stores				
	O. 16,200 }	16,740	16,650	—90
	R. 540 }			
N. 7.—Provision for Depreciation for pay- ment into Depreciation Fund				
	O. 18,800 }	..	..	..
	R. —18,800 }			
<i>Col. 1.—See sub-head F. 6.</i>				
N. 8.—Renewals and Replacements from Depreciation Fund				
	O. 29,600 }	26,700	26,492	—208
	R. —2,900 }			
N. 9.—Deduct—Amount transferred from De- preciation Fund				
	O. —29,600 }	—26,700	—26,492	+208
	R. 2,900 }			
N. 11.—Works				
	R. 1,720	1,720	1,491	—229
<i>Col. 1.—Due to decision for the application of the Hazardous Occupation (Lead) Rules, 1937 to the Government of India Presses after the budget estimates had been passed, which necessitated the provision of exhaust fans and a furnace for refining dross.</i>				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
O.—Mechanical Section :			
O. 1.—Pay of Establishments :			
O. 1 (1).—Operatives			
O. 4,300 }	4,220	4,214	—6
R. —80 }			
O. 1 (2).—Branch Supervision			
O. 3,800 }	3,530	3,523	—7
R. —270 }			
O. 1 (3).—Auxiliary			
O. 3,700 }	4,060	4,059	—1
R. 360 }			
GOVERNMENT OF INDIA PRESS, SIMLA.			
P.—Press :			
P. 1.—Pay of Officers	15,000	15,000	..
P. 2.—Pay of Establishments :			
P. 2 (1).—Operatives			
O. 1,15,800 }	1,10,253	1,10,253	..
R. —5,547 }			
P. 2 (2).—Branch Supervision			
O. 15,900 }	15,510	15,510	..
R. —390 }			
P. 2 (3).—Auxiliary			
O. 11,000 }	10,556	10,556	..
R. —444 }			
P. 2 (4).—Readers			
O. 57,600 }	56,284	56,284	—
R. —1,316 }			
P. 2 (5).—Standing Forms			
O. 6,900 }	6,660	6,660	—
R. —240 }			
P. 2 (6).—Other Establishments			
O. 49,500 }	45,212	45,212	..
R. —4,288 }			
P. 3.—Allowances			
Non-voted O. 300 }	..	..	..
M. —300 }			
Voted O. 32,800 }	32,470	32,471	+1
R. —330 }			
P. 4.—Contingencies			
O. 40,000 }	36,420	36,697	+277
R. —3,580 }			
P. 6.—Stores			
O. 8,000 }	7,457	7,444	—13
R. —543 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
P.—Press—concl'd.			
P. 7.—Provision for Depreciation for pay- ment into Depreciation Fund			
O. 25,000 }	..	..	..
R. —25,000 }			
Col. 1.—See sub-head F. 6.			
P. 8.—Renewals and Replacements from Depreciation Fund			
O. 57,000 }	53,977	53,977	..
R. —3,023 }			
P. 9.—Deduct—Amount transferred from Depreciation Fund			
O. —57,200 }	—53,977	—53,977	..
R. 3,223 }			
P. 12.—Deduct—Probable Savings			
O. —6,000 }	..	..	..
R. 6,000 }			
Col. 1.—Fully realised.			
Q.—Mechanical Section :			
Q. 1.—Pay of Establishments :			
Q. 1 (1).—Operatives			
O. 6,200 }	6,000	6,000	..
R. —200 }			
Q. 1 (2).—Auxiliary			
O. 600 }	494	494	..
R. —106 }			
R.—Printing Presses—Minor Provinces or Political Agencies :			
R. 1.—Residency and Agency Press :			
R. 1 (1).—Pay of Establishments			
O. 600 }	830	828	—2
M. 230 }			
R. 1 (2).—Other Charges			
O. 100 }	166	166	..
M. 66 }			
R. 2.—Jail Press (Delhi)			
O. 100 }	..	..	..
R. —100 }			
S.—Printing at Private Presses (including Litho- graphy)			
O. 10,700 }	11,502	11,045	—457
R. 802 }			
T.—Discount on plain paper			
Non-voted O. 300 }	289	259	—30
M. —11 }			
Voted O. 400 }	320	322	+2
R. —80 }			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
U.—Charges paid to Provincial Governments and Other Departments for printing work done at their Presses:				
U. 1.—Bombay				
	O. 45,500 }	71,000	63,941	—7,059
	R. 25,500 }			
<i>Col. 1.</i> —More printing work than anticipated. <i>Col. 4.</i> —Less work received for printing (Rs. 3,200) and less requisitions for standard forms (Rs. 3,400).				
U. 2.—Bengal				
	O. 2,000 }	2,300	1,809	—491
	R. 300 }			
<i>Col. 4.</i> —Less printing work done in March 1939 (Rs. 204) and liabilities carried forward (Rs. 287).				
U. 3.—Other Provinces				
	O. 37,800 }	42,889	43,143	+254
	R. 5,089 }			
U. 5.—Railway Department.				
	R. 251	251	251	..
V.—Charges paid to Provincial Governments for Stationery received from their Stores				
	O. 700 }	1,286	1,137	—149
	R. 586 }			
W.—Expenditure in England:				
W. 1.—Secretary of State				
	O. 4,000 }	..	..	..
	R. —4,000 }			
<i>Col. 1.</i> —Provision made for printing Telegraph Codes proved unnecessary.				
W. 2.—High Commissioner for India:				
W. 2. (2).—Printing Stores supplied from England				
	O. 9,000 }	10,000	9,358	—642
	R. 1,000 }			
W. 2 (3).—Other Stores supplied from England				
	O. 1,25,000 }	1,41,000	1,44,845	+3,845
	R. 16,000 }			
<i>Cols. 1 & 4.</i> —More indents and increase in prices. Further allotment of Rs. 4,000 applied for in March 1939, for new indents.				
W. 2. (4).—Establishment				
Non-voted	O. 8,000 }	12,000	11,849	—151
	M. 4,000 }			
<i>Col. 1.</i> —See paragraph 29 of the Audit Report. Salary of the officer on leave not fully covered by the budget provision for leave salaries.				
Voted	O. 19,000 }	12,000	12,950	+950
	R. —7,000 }			
<i>Col. 1.</i> —See paragraph 29 of the Audit Report. <i>Col. 4.</i> —A new leave case came into payment late in the year for which the re-allotment of Rs. 1,000 was applied for in March 1939.				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

W.—Expenditure in England—*concl'd.*W. 2.—High Commissioner for India—*concl'd.*

W. 2 (5).—Stationery, Printing and Book-binding charges for High Commissioner's Office

O.	50,000	}	91,000	88,401	—2,599
R.	41,000				

Col. 1.—Mainly due to closing down of India Office Press, involving new outlay for re-setting type by outside firms concurrently with payment of arrear claims from His Majesty's Stationery Office.

W. 2 (6).—Allowances and Fees to Scholars	3,000	3,112	+112
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X. Loss or Gain by Exchange

<i>Non-voted</i>	M.	86	86	86	..
<i>Voted</i>	R.	1,150	1,150	1,036	114

Y.—*Deduct*—Recoveries:

Y. 1.—Cost of printing work done (including stationery stores):

Y. 1 (1).—Posts and Telegraphs

O.	—21,00,000	}	—18,31,000	—18,29,263	+1,737
R.	2,69,000				

Col. 1.—Due to decrease in demands as a result of economy campaign.

Y. 1 (2).—Railways

(Offices of the Railway Board,
Controller of Railway Accounts,
Director of Railway Audit and
State Railways)

O.	—4,82,400	}	—4,19,000	—4,31,123	—12,123
R.	63,400				

Col. 1.—Due to less stationery supplied to State Railways as a result of economy campaign. *Col. 4.*—Due to more demands for stationery from State Railways during March 1939 than anticipated.

Y. 1 (3).—Military Department

O.	—16,08,000	}	—19,80,000	—20,18,944	—38,944
R.	—3,72,000				

Col. 1.—Due to more printing work done for the Department than anticipated. *Col. 4.*—Due to (i) greater demands for stationery (Rs. 15,000) and (ii) more printing work (Rs. 24,000) during the month of March 1939 than anticipated.

Y. 1 (5).—Other Central Departments

O.	—28,200	}	—42,600	—47,779	—5,179
R.	—14,400				

Col. 1.—Due to increased supply of stationery to All India Radio Stations and increased printing work done for the Northern India Salt Revenue Department. *Col. 4.*—Due to larger supplies of stationery made and greater volume of printing work done during March 1939.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure	Excess + Saving—.
1			2	3	4
			Rs.	Rs.	Rs.
Surrenders or withdrawals within Grant					
Gross	R.	—23,966	—23,966	..	+23,966
Deductions	R.	25,466	25,466	..	—25,466
			52,621	52,438	—183
Totals	{ Non-voted				
	{ Voted				
	{ Gross		96,98,100	97,13,511	+15,411
	{ Deductions		—43,55,100	—44,34,887	—79,787
	{ Net		53,43,000	52,78,624	—64,376

NOTES.

1. Although the saving in the total of the voted section of the grant amounts to Rs. 64,376 and is 1.2 per cent. this year as against an excess of 2.03 per cent. during 1937-38, yet this is the net result of variations of considerable amounts under several sub-heads, the most prominent being C. 1(1), G. 2 (1), J. 9, U. 1, W. 2 (5), Y. 1(1), Y. 1(2) and Y. 1(3). The saving is the result of larger recoveries amounting to Rs. 79,787 partially set off by an excess of Rs. 15,411 due to increase in expenditure. Out of saving of Rs. 64,376 a sum of Rs. 1,500 only was surrendered to Government. It has been explained by the Department that the other savings were not anticipated sufficiently in advance and could not consequently be surrendered.

2. In the past few years in succession there was a considerable augmentation of the original appropriation under sub-head C. 1 (1) and the augmentation was noticed by the Public Accounts Committee in paragraph 52 on page 24 of the proceedings in their Report on the Accounts of 1936-37. This year also there was a large increase in the original provision under the sub-head.

3. The following table compares the actual recoveries with the original provision under sub-head Y. 1 (3).—Military Department during the last four years :—

Years.		Original provision.	Actuals.
		Rs.	Rs.
1935-36	. . . . .	—14,25,000	—17,15,030
1936-37	. . . . .	—14,59,000	—16,89,611
1937-38	. . . . .	—13,88,000	—18,14,209
1938-39	. . . . .	—16,08,000	—20,18,944

It has been explained that for the variation between the original budget estimates and actual recoveries the responsibility devolves on the Military Department, for, according to the decision of the Finance Department, the figure adopted by the Military Department should be taken as the Stationery and Printing budget estimate of 'Deduct—Recoveries' from that Department.

4. In paragraph 5 of their Report on the Accounts of 1935-36 the Public Accounts Committee recommended that larger units of appropriation both for budgeting and appropriation report purposes should be devised in a limited number of grants as an experiment to see if it would lead to more accurate estimating and to economy. One of the grants selected by the Government of India for this purpose is this grant in which larger units of appropriations have been adopted as an experimental measure with effect from the estimates for 1939-40.

GRANT No. 64.—MISCELLANEOUS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "57.—MISCELLANEOUS."			
A.—Allowances, Rewards, etc.			
O. 600 }	500	500	..
R. —100 }			
B.—Books and Periodicals:			
B. 1.—Subscriptions to News Agencies for supply of Telegrams			
O. 59,200 }	59,610	59,725	+115
R. 410 }			
B. 2.—Other Charges			
O. 10,300 }	2,420	2,160	—260
R. —7,880 }			
<i>Col. 1.—Due to revised arrangement under the Government of India Act, 1935 to charge the India Office the cost of publications and news papers supplied to that office.</i>			
C.—Donations for Charitable Purposes and Charges on account of European Vagrants			
<i>Non-voted</i> O. 700 }	..	..	..
M. —700 }			
Voted O. 5,300 }	5,855	6,208	+353
R. 555 }			
<i>Col. 4.—Mainly in India circle due to adjustment towards the close of the year.</i>			
D.—Special Commissions of Enquiry:			
D. 1.—Tariff Board:			
D. 1 (1).—Pay of Officers			
<i>Non-voted</i> O. 55,300 }	31,573	33,641	+2,068
M. —23,727 }			
<i>Col. 1.—Only one officer was appointed while provision was made for two. Col. 4.— Due to debit on account of leave salary of an officer having been received after the close of the year.</i>			
Voted O. 1,39,000 }	72,950	72,941	—9
R. —66,050 }			
<i>Col. 1.—Mainly due to non-creation of a duplicate Tariff Board, also partly due to the Board having become <i>functus officio</i> after December 1938.</i>			
D. 1 (2).—Pay of Establishments			
O. 34,700 }	16,900	17,702	+802
R. —17,800 }			
<i>Col. 1.—See D. 1 (1) voted. Only a skeleton staff was retained. Col. 4.—Due to debits on account of leave salary of certain members of the staff having been received at the close of the year.</i>			
D. 1 (3).—Travelling Expenses			
<i>Non-voted</i> O. 6,000 }	3,400	3,383	—17
M. —2,600 }			
<i>Col. 1.—Due to non-creation of a duplicate Tariff Board.</i>			
Voted O. 22,000 }	19,800	19,363	—437
R. —2,200 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
D.—Special Commissions of Enquiry—concl'd.			
D. 1.—Tariff Board—concl'd.			
D. 1 (4).—Grants-in-aid, Contributions, etc.			
O. 600 }	500	498	—2
M. —100 }			
D. 1 (5).—Other Expenses			
O. 22,500 }	19,600	19,206	+206
R. —3,500 }			
<i>Col. 1.</i> —Due to non-receipt of certain printing bills which were expected to be paid during the year.			
D. 2.—Other Commissions and Committees :			
D. 2 (4).—Grants-in-aid, Contributions, etc.			
R. 7,500	7,500	7,500	..
<i>Col. 1.</i> —Contribution to the Government of the North-West Frontier Province towards the cost of enquiry into the Malakand Hydro-Electric Project. Final decision to institute the enquiry was reached after the budget had been framed.			
E.—Pilgrimage beyond India :			
E. 1.—Pilgrim Charges :			
E. 1 (1).—Pay of Officers			
Non-voted O. 1,700 }	1,200	1,200	..
M. —500 }			
Voted	600	600	..
E. 1 (2).—Pay of Establishments			
O. 2,700 }	2,285	1,906	—379
R. —415 }			
E. 1 (3).—Allowances, Honoraria, etc.			
O. 200 }	300	256	—44
R. 100 }			
E. 1 (4).—Contingencies			
O. 12,100 }	18,063	17,993	—70
R. 5,963 }			
<i>Col. 1.</i> —In Sind. Mainly due to encashment after the close of the year 1937-38 of a municipal bill payable in that year.			
E. 2.—Port Haj Committees :			
E. 2 (1).—Pay of Establishments			
R. 1,772	1,772	1,772	..
<i>Col. 1.</i> —No provision made in budget.			
E. 2 (2).—Allowances, Honoraria, etc.			
R. 273	273	273	..
E. 3.—Expenditure in connection with Destitute Indian Pilgrims repatriated from the Hedjaz.			
O. 15,000 }	2,350	1,836	—514
R. —12,650 }			
<i>Cols. 1 and 4.</i> —In India circle. Mainly smaller number of destitutes repatriated and less expenditure on repatriation.			
E. 4.—Grants-in-aid to the Port Haj Committee			
O. 10,000 }	7,000	7,000	..
R. —3,000 }			
<i>Col. 1.</i> —Reduction in grant-in-aid to the Committee, Calcutta.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Pilgrimage beyond India— <i>conold.</i>			
E. 5.—Establishment charges paid to other Governments, Departments, etc.			
R. 1,600	1,600	1,579	—21
Col. 1.—Charges for Agency functions payable to Madras Government, not forseen.			
F.—Compensations :			
F. 2.—Other Compensations			
Non-voted O. 1,60,000 }	1,64,094	1,63,986	—108
M. 4,094 }			
Voted O. 1,000 }	1,191	1,124	—67
R. 191 }			
G.—Rents, Rates and Taxes on Central Buildings			
O. 2,48,000 }	2,60,415	2,72,115	+11,700
R. 12,415 }			
Col. 4.—Increased consumption of electricity due to intense cold and consequent prolonged use of heaters in the Delhi buildings in February and March 1939.			
H.—Grants-in-Aid, Contributions, etc.			
O. 50,200 }	55,200	55,200	..
R. 5,000 }			
I.—Soldiers' Board :			
I. 1.—Pay of Officers	2,400	2,400	..
I. 2.—Pay of Establishments			
O. 11,700 }	11,136	11,126	—10
R. —564 }			
I. 3.—Allowances, Honoraria, etc.			
O. 2,600 }	2,359	2,352	—7
R. —241 }			
I. 4.—Other Expenses			
O. 600 }	435	393	—42
R. —165 }			
J.—Kidderpore Orphananj Market :			
J. 1.—Pay of Officers			
O. 5,400 }	3,421	3,421	..
R. —1,979 }			
Col. 1.—Change of personnel.			
J. 2.—Pay of Establishments			
O. 3,700 }	3,409	3,424	+15
R. —291 }			
J. 3.—Allowances, Honoraria, etc.			
O. 100 }	49	39	—10
R. —51 }			
J. 4.—Contingencies			
O. 38,000 }	36,000	36,027	+27
R. —2,000 }			
J. 5.—Establishment charges paid to other Governments, Departments, etc.			
R. 1,525	1,525	1,525	..
Col. 1.—Payment to the Government of Bengal on account of leave and pension contributions of the Market Superintendent and share of cost of the pay of the Khas Mahal officer. This could not be provided for in the original estimates as the claim of the Government of Bengal to the payment had been settled in 1938-39.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
K.—Miscellaneous and unforeseen charges :			
K. 6.—Expenditure on account of the Indian Delegation and their Advisers for the Indo-British Trade Negotiations			
Non-voted M. 2,722	2,722	2,722	..
Col. 1.—Expenditure was not foreseen when budget was framed.			
Voted R. 15,108	15,108	15,108	..
Col. 1.—See non-voted.			
K. 8.—Annual Stipends to holders of literary titles			
O. 1,000	1,505	1,424	—81
R. 505			
K. 9.—Trade Negotiations with Ceylon			
Non-voted O. 2,000	..	..	..
M. —2,000			
Col. 1.—There were no negotiations with Ceylon consequent on the unforeseen continuance of the Indo-British Trade Negotiations.			
Voted O. 5,000	..	..	..
R. —5,000			
Col. 1.—See non-voted.			
K. 11.—Other Items			
Non-voted M. 13,313	13,313	17,850	+4,537
Col. 1.—In India (Rs. 7,129), Punjab (Rs. 3,905) and in Bihar (Rs. 2,279) for unanticipated leave salary, travelling allowances and tour expenses of certain officers. Col. 4.—Due to debits for tour expenses of Col. Muirhead and his Secretary, which were received after the close of the year, having been more than estimated.			
Voted O. 27,800	15,757	16,185	+428
R. —12,043			
Col. 1.—Mainly in Bombay due to the decision that the cost of printing and supplying cheque books for which provision was made should be borne by the Government of Bombay.			
M.—Other Charges (including Loss by Exchange on local transactions)			
Non-voted M. 1,000	1,000	1,121	+121
Col. 1.—Based on actuals.			
Voted O. 1,35,500	1,35,267	1,34,075	—1,192
R. —233			
N.—Payments arising out of Military Land Scheme			
Non-voted O. 300	2,000	2,000	..
M. 1,700			
Col. 1.—In India circle. Mainly due to honoraria granted to certain officers after the budget had been framed.			
Voted O. 38,200	19,950	20,004	+54
R. —18,250			
Col. 1.—Mainly in India circle. Due to fall in the payments of brokerage to architects on account of execution of fewer leases than anticipated.			
O.—Works O. 21,000	12,647	12,365	—2 82
R. —8,353			
Col. 1.—Mainly economy.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

P.—Charges in connection with the celebration
in India of His Majesty's Coronation

R.	1,782	1,782	1,782	..
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Col. 1.—To cover charges unadjusted in 1937-38.

Q.—Net loss by Exchange on remittance trans-
actions

S.	7,23,000 }	7,64,000	3,42,413	—4,21,587
R.	41,000 }			

Col. 1.—For the adjustment of the net loss by exchange on remittance transactions in respect of revenue and capital transactions in England, on the basis of the average rate of exchange. Col. 4.—See note 8.

R.—Charges in England :

R. 1.—Secretary of State for India :

R. 1 (4).—Other Items :

R. 1 (4) (1).—Grants-in-aid to School of Oriental Studies.	17,000	16,667	—333
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R. 1 (4) (3).—Relief and the Re-
patriation of Destitute
Indians

O.	8,000 }	6,000	5,610	—390
R.	—2,000 }			

Col. 1.—Budget provision was based on the experience of previous years.

R. 1 (4) (5).—Miscellaneous				
Non-voted	O. 29,000 }	28,000	27,342	—658
	M. —1,000 }			

Col. 1.—Payments on account of settlement in South America of Russian refugees and various other payments were less than anticipated.

Voted	O. 22,000 }	17,000	17,547	+547
	R. —5,000 }			

Col. 1.—See non-voted.

R. 2.—High Commissioner for India :

R. 2 (1).—Expenditure connected with Conferences, etc. :

R. 2 (1) (1).—Indian Tariff Board

M.	2,000	2,000	1,376	—624
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Col. 1.—Sterling overseas pay of the Member-Secretary, which became chargeable to this head during the year. Col. 4.—Rounding.

R. 2 (1) (4).—Other Commissions
and Committees

Non-voted	M. 8,000	8,000	7,124	—876
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Col. 1.—Unforeseen expenditure mainly due to a deputation to a conference in Zanzibar.

Col. 4.—Rounding.

Voted	R. 1,000	1,000	243	—757
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Col. 1.—Unforeseen expenditure. Col. 4.—Rounding.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1			2	3	4
			Rs.	Rs.	Rs.
R.—Charges in England—concl'd.					
R. 2.—High Commissioner for India—concl'd.					
R. 2 (2).—Leave Salary, etc.					
Non-voted	O.	20,000	18,000	17,355	—645
	M.	—2,000			
Voted	O.	4,000	12,016	6,016	—6,000
	R.	8,016			
Cols. 1 and 4.—Requirements for leave salary could not be accurately estimated. See also paragraph 29 of the Audit Report.					
R. 2 (3).—Other Items :					
R. 2 (3) (2).—Grants-in-aid					
	O.	66,000	65,000	59,313	—5,687
	R.	—1,000			
Col. 4.—Mainly non-utilisation of contingent provision retained for grants-in-aid to Indian students.					
R. 2 (3) (3).—Delegation in connection with Trade Agreement					
Non-voted	M.	31,000	31,000	30,148	—852
Col. 1.—Further visit of delegation to England not foreseen.					
Voted	R.	8,000	8,000	5,216	—2,784
Col. 1.—See non-voted. Col. 4.—Excess provision applied for in error and rounding.					
R. 2 (3) (4).—Miscellaneous Charges connected with supply of stores to India					
	O.	87,000	1,02,000	1,03,164	+1,164
	R.	15,000			
Col. 1.—More expenditure than anticipated on packing materials and replacement of stores lost or damaged in transit. Col. 4.—The increase on the latter account was not fully covered.					
R. 2 (3) (5).—Miscellaneous					
Non-voted			..	235	+235
Voted	O.	17,000	11,000	9,690	—1,310
	R.	—6,000			
Col. 1.—Mainly less expenditure on relief and repatriation of destitute Indians. Col. 4.—Contingent provision retained on this account not wholly utilised.					
S.—Loss or Gain by Exchange					
Non-voted	M.	680	680	596	—84
Voted	R.	2,200	2,200	1,969	—231
Surrenders or withdrawals within Grant					
	R.	46,850	46,850	..	—46,850
Totals	{ Non-voted		3,09,882	3,12,977	+3,095
	{ Voted		18,68,000	13,94,057	—4,73,943

NOTES.

1. A supplementary grant of Rs. 7,23,000 was obtained in the voted section of the demand which, however, proved excessive, resulting in a saving of Rs. 4,73,943 attributable mainly to sub-heads Q. and D. 1 (1). The saving works out to 25.4 per cent. of the total grant against 1.63 per cent. in 1937-38 and .4 per cent. in 1936-37. Out of the total saving of Rs. 4,73,943 a sum of Rs. 46,850 only was surrendered to Government.

2. Sub-head R. 2 (3) (3)—Voted furnishes an instance of erroneous provision of funds.

3. Modifications of appreciable magnitude appear in column I under several sub-heads of the grant.

4. *Group head J.*—The total revenue derived by Government from the Kidderpore Orphan-ganj Market during 1938-39 amounted to Rs. 1,43,098. Besides the expenditure recorded under the sub-head (Rs. 44,436), a further expenditure of Rs. 450 was incurred for pensions of the Military Orphan Fund in connection with this Market.

5. *Sub-head K.—Miscellaneous and unforeseen charges.*—The charges recorded under the sub-head "K. 11.—Other Items" are given below :—

	Non-voted, Rs.	Voted. Rs.
(i) Adjustment of leave salaries of certain officials .	6,035	971
(ii) Payments to the Reserve Bank of India for the management of Mysore Government Loans .	..	4,171
(iii) Annual stipends to the holders of literary titles.	..	3,842
(iv) Printing of cheque books supplied to Civil (Central) Departments . . . . .	..	4,006
(v) Miscellaneous Charges	11,815	3,195
	<hr/> 17,850	<hr/> 16,185

6. *Sub-head M.—Other Charges (including loss by exchange on local transactions).*—The charges recorded under the sub-head are given below :—

	Non-voted. Rs.	Voted. Rs.
(i) Loss by exchange on local transactions . . .	1,121	5,981
(ii) Writes off of various advances . . . . .	..	1,28,094
	<hr/> 1,121	<hr/> 1,34,075

7. There is a large decrease this year in the total actual expenditure in both the non-voted and voted sections of the grant as compared with that in the previous year as shown below :—

	1937-38. Rs.	1938-39. Rs.
Non-voted	31,07,677	3,12,977
Voted	22,18,202	13,94,057

The decrease in the non-voted section is mainly due to the transfer from this Demand to the Demand of the Crown Representative of a provision of Rs. 25,00,000 on account of Treaty Payment to H. E. H. the Nizam in respect of Berar. The decrease in the voted section is mainly due to an adjustment in the accounts for 1938-39 of a sum of Rs. 9,59,295 on account of contributions towards expenses of the League of Nations Secretariat in the Appropriation under "External Affairs" previously provided for in this Demand.

8. *Sub-head Q.*—At the time of submission of the Supplementary Demands for Grants the gross loss on exchange was calculated by taking the actual loss incurred on remittances through the Reserve Bank to the end of December 1938 and the probable loss on the estimated remittances during the next three months as worked out from the revised estimates of the Secretary of State and the High Commissioner for India. The loss on other remittance transactions and the transfers to Departments, Provincial Governments and revenue and capital heads were calculated on the basis of the revised estimates of transactions and at the average rate of exchange adopted for the revised estimates. As the transactions are not equally spread over the twelve months and the loss by exchange is actually adjusted against the various Departments, Provincial Governments, etc., at the average rate of exchange for each month, the final figures differ to some extent from the figures in the revised estimates. Variation in the figures taken for remittances during the last three months and the rate of exchange taken for these months also account for differences between the actuals and the estimates. These factors account for a large portion of the saving under this sub-head.

GRANT NO. 65.—GRANTS-IN-AID TO PROVINCIAL GOVERNMENTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "61.—GRANTS-IN-AID TO PROVINCIAL GOVERNMENTS."			
A.—Grants-in-aid to Provincial Governments:			
A. 1.—United Provinces	25,00,000	25,00,000	..
A. 2.—Assam	30,00,000	30,00,000	.
A. 3.—North-West Frontier Province	1,00,00,000	1,00,00,000	..
A. 4.—Orissa	43,00,000	43,00,000	..
A. 5.—Sind	1,05,00,000	1,05,00,000	..
A. 6.—Coorg	1,72,000	1,71,600	—400
Totals			
{	Non-voted	3,03,00,000	3,03,00,000
	Voted	1,72,000	1,71,600
			—400

GRANT No. 66.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE
CENTRAL AND PROVINCIAL GOVERNMENTS.

(All Voted).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "62.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS."			
B.—Miscellaneous Adjustments between the Central and Provincial Governments			
O. 10,000 }	1,72,000	1,61,213	—10,787
S. 1,62,000 }			
Col. 1.—See Note. Col. 4.—Receipts being less than anticipated.			
Total	1,72,000	1,61,213	—10,787

NOTE.

Fees realised under the Petroleum and Explosives Acts which are administered by the Provincial Governments on behalf of the Central Government used to be credited to Provincial Revenues direct, but it was decided that, as they constituted a part of the Central revenues with effect from 1st April 1938, both the receipts and payments should pass through the Central accounts and that an amount equivalent to the fees realised should be paid to the Provincial Governments as charges for administering the Acts. The decision was taken after the budget had been framed and a supplementary demand was taken for covering these payments.

GRANT No. 67.—EXPENDITURE ON RETRENCHED PERSONNE CHARGED TO REVENUE.

(All Voted).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD " 63.—EXTRAORDINARY CHARGES ".			
A.—Expenditures on retrenched Personnel :			
A. 1.—Charges in India :			
A. 1(1).—Leave Salary			
O. 900 }	240	239	—1
R. —660 }			
A. 1(2).—Repatriation Charges			
O. 100 }	..	..	..
R. —100 }			
A. 2.—Charges in England :			
A. 2(1).—Leave Salary			
O. 6,000 }	3,000	[2,158	—842
R. —3,000 }			
Col. 1.—See paragraph 29 of the Audit Report. Col. 4.—Provision retained for contin . gencies.			
A. 3.—Loss or Gain by Exchange			
	..	14	+14
Surrenders or withdrawals within Grant			
R. 3,760	3,760	..	—3,760
Total	7,000	2,411	—4,589

NOTE.

Sub-Head A. 2(1) is mainly responsible for the final saving in the grant which works out to 65.56 per cent. as against 6.56 per cent. in 1937-38 and .63 per cent. in 1936-37.

GRANT NO. 68.—DELHI.

Abstract of Accounts. 1	Final Appropriation. 2 Rs.	Actual Expenditure. 3 Rs.	Excess + Saving —. 4 Rs.
Account I.—Direct Demands on the Revenue	1,04,300	1,00,732	—3,568
Account II.—General Administration	90,200	90,023	—177
Non-voted	4,07,800	4,17,016	+9,216
Voted { Gross			
Deductions		—36,668	—36,668
Net	4,07,800	3,80,348	—27,452
Account III.—Administration of Justice	19,510	13,320	—6,190
Non-voted	2,88,500	2,70,590	—17,910
Voted { Gross			
Deductions	—100	—110	—10
Net	2,88,400	2,70,480	—17,920
Account IV.—Jails and Convict Settlements	1,00,500	1,09,533	+9,033
{ Gross	—3,000	—1,040	+1,960
Deductions	97,500	1,08,493	+10,993
Net			
Account V.—Police	49,540	48,746	—794
Non-voted	11,50,100	11,84,900	+34,800
Voted { Gross			
Deductions	—5,800	—3,013	+2,787
Net	11,44,300	11,81,887	+37,587
Account VI.—Education	9,42,800	9,36,923	—5,877
Account VII.—Medical	38,900	39,197	+297
Non-voted	8,13,900	7,44,567	—69,333
Voted { Gross			
Deductions	—100	—50	+50
Net	8,13,800	7,44,517	—69,283
Account VIII.—Public Health	49,800	49,761	—39
Non-voted	4,13,400	3,31,314	—82,086
Voted			
Account IX.—Other Expenditure Heads	2,000	1,988	—12
Non-voted	12,38,500	11,76,036	—62,464
Voted { Gross			
Deductions	—7,800	—1,831	+5,969
Net	12,30,700	11,74,205	—56,495
Account X.—Charges in England	71,840	73,598	+1,758
Non-voted	22,000	12,477	—9,523
Voted			
Totals { Non-voted	3,21,790	3,16,633	—5,157
Voted { Gross	54,81,800	52,84,088	—1,97,712
Deductions	—16,800	—42,712	—25,912
Net	54,65,000	52,41,376	—2,23,624

NOTES.

1. Accounts VII, VIII and IX are mainly responsible for the saving of Rs. 2,23,624 in the voted section of the grant which works out to 4.1 per cent. as against .18 per cent. in the preceding year. The saving is composed of Rs. 1,97,712 due to less expenditure and Rs. 25,912 due to larger recoveries. Out of the total saving, a sum of Rs. 2,10,517 was surrendered to Government.

2. Remissions of revenue and abandonments of claims to revenue in this Area amounted to Rs. 1,448, which was written off on account of motor vehicle tax as the amount was irrecoverable.

3. Account VIII—Sub-head F. 2.—There was only one important major work pertaining to this sub-head, the details of which are given below :—
Name of work :—Providing sidings, platforms, quarters and roads, etc., at Qutab Road, Subzimandi and Badli, in connection with Delhi Municipal Refuse Scheme. Estimate (technically sanctioned) Rs. 13,18,840; expenditure to end of March 1939, Rs. 12,42,742; original appropriation nil; modified appropriation Rs. 8,800; expenditure during the year Rs. 12,181; work in progress.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Appropriation. 2 Rs.	Actual Expenditure. 3 Rs.	Excess + Saving —. 4 Rs.
1			
A.—Land Revenue :			
A. 2.—Land Records :			
A. 2 (1).—Pay of Establishments			
O. 31,500 }	31,100	30,511	—589
R. —400 }			
A. 2 (2).—Other Charges			
O. 4,900 }	2,400	2,222	—178
R. —2,500 }			
<i>Col. 1.</i> —Expenditure on repairs of patwarkhanas and office expenses economised.			
B.—Excise :			
B. 1.—Assignments and Compensations			
O. 100 }	..	..	..
R. —100 }			
B. 2.—Pay of Establishments			
O. 14,000 }	11,600	11,531	—69
R. —2,400 }			
<i>Col. 1.</i> —Change of incumbents and postponement of an additional appointment as a measure of economy.			
B. 3.—Other Charges			
O. 32,000 }	32,680	36,094	+3,414
R. 680 }			
<i>Col. 4.</i> —Funds for the supplementary indent of three chests of excise opium were not obtained in time through oversight.			
C.—Stamps :			
C. 1.—Pay of Establishments	700	660	—40
C. 2.—Other Charges			
O. 13,300 }	13,800	11,857	—1,943
R. 500 }			
<i>Col. 4.</i> —Due partly to receipt after the close of financial year of stamps indented for and partly to expenditure on discount on sale of stamps being less than expected.			
D.—Forests :			
D. 1.—Pay of Establishments			
O. 1,200 }	1,500	1,490	—10
R. 300 }			
D. 2.—Other Charges			
O. 3,400 }	3,370	3,369	—1
R. —30 }			
E.—Registration :			
E. 1.—Pay of Establishments			
O. 3,000 }	3,050	2,998	—52
R. 50 }			
E. 2.—Other Charges			
O. 200 }	..	..	..
R. —200 }			
Surrenders or withdrawals within the Account			
R. 2,500	2,500	..	—2,500
Transfers from or to other Accounts			
R. 1,600	1,600	..	—1,600
Total	1,04,300	1,00,732	—3,568

ACCOUNT II.—GENERAL ADMINISTRATION.

Major Head and Sub-head.				Final Appropriation. 2	Actual Expenditure. 3	Excess + Saving —. 4
1				Rs.	Rs.	Rs.
A.—Chief Commissioner :						
A. 1.—Pay of Officers						
Non-voted				64,200	64,174	—26
Voted O. 9,700 }				9,500	9,491	—9
R. —200 }						
A. 2.—Pay of Establishments						
O. 60,600 }				55,600	55,273	—327
R. —5,000 }						
A. 3.—Allowances, Honoraria and Contingencies						
Non-voted O. 7,000 }				6,600	6,600	..
M. —400 }						
Voted O. 10,900 }				12,500	12,249	—251
R. 1,600 }						
A. 4.—Grants-in-aid, Contributions, etc.				600	600	..
B.—District Administration :						
B. 1.—Pay of Officers						
Non-voted O. 26,600 }				15,700	15,565	—135
M. —10,900 }						
Voted O. 80,200 }				68,200	67,042	—1,158
R. —12,000 }						
B. 2.—Pay of Establishments						
O. 1,66,100 }				1,57,100	1,56,883	—217
R. —9,000 }						
B. 3.—Allowances, Honoraria, etc.						
Non-voted O. 2,000 }				2,500	2,476	—24
M. 500 }						
Voted O. 17,500 }				19,200	18,993	—207
R. 1,700 }						
B. 4.—Contingencies						
O. 62,800 }				59,200	60,417	+1,217
R. —3,600 }						
Col. 4.—Full debit for a work raised by the Public Works Department on completion against provision retained for a part of the total cost as the work was not expected to be completed before the close of the year.						
B. 5.—Grants-in-aid, Contributions, etc.				600	608	+8
C.—Works :						
C. 1.—Works financed from the Fund for Economic Development and Improve- ment of Rural Areas						
R. 40,150				40,150	36,668	—3,482
Col. 1.—The proposed plus and minus provisions under sub-heads C. 1 and C. 2 were under a misapprehension lumped together in the Demand statement. Col. 4.—Certain works remained incomplete at the close of the financial year.						
C. 2.—Deduct.—Amount transferred from the Fund for Economic Development and Improvement of Rural Areas						
R. —40,150				—40,150	—36,668	+3,482
Cols. 1 and 4.—See C. 1.						
Surrenders or withdrawals within the Account						
R. 9,100				9,100	..	—9,100
Transfers from or to other Accounts						
Gross R. —22,750				—22,750	..	+22,750
Deductions R. 40,150				40,150	..	—40,150
Totals	{ Non-voted			90,200	90,023	—177
	{ Voted			4,07,800	4,17,016	+9,216
	{ Gross			..	—36,668	—36,668
	{ Net			4,07,800	3,80,348	—27,452

ACCOUNT III.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
A.—High Courts and Chief Courts		64,800	64,780	—20
B.—Law Officers :				
B. 1.—Pay of Officers		12,000	12,000	..
B. 2.—Other Charges				
O.	2,300 }	2,270	2,523	+253
R.	—30 }			
Col. 4.—Payment of a large number of bills for fees to pleaders towards the close of March 1939.				
C.—Civil and Sessions Courts :				
C. 1.—Pay of Officers				
Non-voted	O. 19,600 }	19,480	13,200	—6,280
	M. —120 }			
Col. 4.—Drawal of leave salary in England. The controlling officer acted under the misapprehension that this would be charged to his budget.				
Voted	O. 69,400 }	58,400	58,418	+18
	R. —11,000 }			
Col. 1.—Economy, by reduction of the two posts of Additional Sub-judges for a part of the year, the provisions for which existed for the whole year.				
C. 2.—Pay of Establishments		66,800	66,669	—131
C. 3.—Other Charges				
Non-voted	O. 300 }	30	120	+90
	M. —270 }			
Col. 4.—Payment of travelling allowance to the District and Sessions Judge for his journey to Lahore to undergo medical treatment. The bill was paid in March 1939 after the savings had been reported.				
Voted	O. 15,900 }	12,920	13,193	+273
	R. —2,980 }			
Col. 1.—Economy.				
C. 4.—Deduct.—Amount recovered on account of the Punjab share of cost of District and Sessions Judge, Delhi		—100	—110	—10
D.—Courts of Small Causes :				
D. 1.—Pay of Officers				
O.	15,700 }	13,100	13,061	—39
R.	—2,600 }			
Col. 1.—Change of incumbents.				
D. 2.—Pay of Establishments				
O.	13,300 }	12,800	12,775	—25
R.	—500 }			
D. 3.—Other Charges		2,100	2,040	—60
E.—Criminal Courts		26,200	25,131	—1,069
Surrenders or withdrawals within the Account				
R.	13,710	13,710	..	—13,710
Transfers from or to other Accounts				
R.	3,400	3,400	..	—3,400
Totals	Non-voted	19,510	13,320	—6,190
	Voted	2,88,500	2,70,590	—17,910
	Gross	—100	—110	—10
	Deductions	2,88,400	2,70,480	—17,920
	Net			

ACCOUNT IV.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Jails :			
A. 1.—Pay of Officers			
Non-voted O. 1,200 }	..	..	..
M. —1,200 }			
Col. 1.—Discontinuance of special pay for the medical charge of the Delhi Jail.			
Voted O. 5,000 }	6,400	6,429	+29
R. 1,400 }			
Col. 1.—Increased expenditure on leave salary.			
A. 2.—Pay of Establishments			
O. 25,300 }	24,900	24,561	—339
R. —400 }			
A. 3.—Allowances, Honoraria, etc.			
O. 5,200 }	5,020	5,008	—12
R. —180 }			
A. 4.—Contingencies			
O. 57,800 }	64,900	68,543	+3,643
R. 7,100 }			
Col. 4.—Due to unexpected expenditure on the maintenance and transfer of prisoners in connection with the Shiv Mandir agitation which could not be properly estimated.			
B.—Jail Manufacture :			
B. 1.—Purchase of Raw Material			
O. 7,200 }	5,000	4,992	—8
R. —2,200 }			
Col. 1.—Lesser purchase of raw materials due to the falling off in the demand for manufactured articles.			
B. 2.—Deduct—Recoveries for supplies made to the Maintenance Department			
O. —3,000 }	—1,500	—1,040	+460
R. 1,500 }			
Col. 1.—Less demand of manufactured articles by the maintenance section. Col. 4.—Recoveries fell below expectation.			
Surrenders or withdrawals within the Account			
R. 180	180	..	—180
Transfers from or to other Accounts			
Gross R. —5,900	—5,900	..	+5,900
Deduction R. —1,500	—1,500	..	+1,500
<hr/>			
Totals { Gross	1,00,500	1,09,533	+9,033
{ Deductions	—3,000	—1,040	+1,960
{ Net	97,500	1,08,493	+10,993

ACCOUNT V.—POLICE.

A.—District Executive Force—District Police :

A. 1.—Pay of Officers			
Non-voted O. 48,800 }	32,990	32,780	—210
M. —15,810 }			
Col. 1.—Change of incumbents and appointment of an officer whose pay was "Voted".			
Voted O. 19,000 }	38,000	35,141	—2,859
R. 19,000 }			

Col. 1.—As under non-voted ; and also certain other changes of personnel. Col. 4.—Non-receipt of an expected debit of leave salary from the Punjab Government.

ACCOUNT V.—POLICE—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
A.—District Executive Force—District Police— <i>concl'd.</i>				
A. 2.—Pay of Establishments				
Non-voted	O. 6,400 } M. —400 }	6,000	5,994	—6
Voted	O. 6,92,600 } R. —9,300 }	6,83,300	6,82,885	—415
A. 3.—Grants-in-aid, Contributions, etc.				
Non-voted	O. 1,800 } M. 230 }	2,030	1,611	—419
Col. 4.—Services of certain officers were replaced at the disposal of the Punjab Government before they proceeded on leave.				
Voted		41,000	40,947	—53
A. 4.—Other Charges				
Non-voted	O. 9,300 } M. —780 }	8,520	8,361	—159
Voted		3,43,600	3,41,817	—1,783
A. 5.—Charges paid to other Governments, Departments, etc.				
	O. 3,300 } R. 2,000 }	5,300	5,437	+137
Col. 1.—To meet debits raised by the Railway Department in connection with the patrolling of the railways and extra lighting at stations for journeys by His Excellency the Viceroy.				
B.—Railway Police—Charges paid to the Punjab Government				
	O. 38,600 } R. 31,400 }	70,000	70,308	+308
Col. 1.—Adjustment of unexpected debit of the "Order Police" for the year 1937-38.				
C.—Police Training Schools		3,600	3,700	+100
D.—Transfers to General Police Fund				
	O. 8,400 } R. —4,400 }	4,000	4,665	+665
Col. 1.—Abolition of the staff for prevention of sugar smuggling with effect from the 31st March 1938. Col. 4.—Based on actual recoveries made for police supplied to private persons.				
E.—Deduct—Amount met from the General Police Fund				
	O. —5,800 } R. 1,800 }	—4,000	—3,013	+987
Col. 1.—As under 'D'. Col. 4.—No extra payments were made to police supplied to private persons as they did not perform overtime duty.				
Transfers from or to other Accounts				
Gross	R. —38,700	—38,700	..	+38,700
Deductions	R. —1,800	—1,800	..	+1,800
Totale				
{ Non-voted		49,540	48,746	—794
{ Voted		11,50,100	11,84,900	+34,800
{ Gross		11,50,100	11,84,900	+34,800
{ Deductions		—5,800	—3,013	+2,787
{ Net		11,44,300	11,81,887	+37,587

ACCOUNT VI.—EDUCATION.

A.—Grants-in-aid to Delhi University	1,50,000	1,50,000	..
B.—Government Professional Colleges—Establishment Charges paid to other Governments, Departments, etc.	1,500	1,540	+40

ACCOUNT VI.—EDUCATION—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Grants-in-aid to Non-Government Arts Colleges			
O. 98,600 }	98,450	98,443	—7
R. —150 }			
D.—Government Secondary Schools :			
D. 1.—Pay of Officers	5,500	5,654	+154
D. 2.—Pay of Establishments			
O. 51,700 }	50,600	49,913	—687
R. —1,100 }			
D. 3.—Other Charges			
O. 30,400 }	30,490	30,448	—42
R. 90 }			
E.—Grants-in-aid to Non-Government Secondary Schools :			
E. 1.—Recurring Grants			
O. 2,00,000 }	1,79,820	1,79,818	—2
R. —20,180 }			
E. 2.—Building and other Non-recurring Grants			
O. 15,000 }	12,920	12,874	—46
R. —2,080 }			
F.—Grants-in-aid to Local Bodies for Secondary Education :			
O. 73,200 }	85,850	85,843	—7
R. 12,650 }			
<i>Col. 1.</i> —Amounts of grants paid in accordance with the rules being larger than provided for in the budget.			
G.—Grants-in-aid to Local Bodies for Primary Education :			
G. 1.—Recurring Grants			
O. 2,08,900 }	2,16,550	2,16,551	+1
R. 7,650 }			
G. 2.—Non-recurring Grants			
O. 4,000 }	3,060	3,058	—2
R. —940 }			
H.—Government Special Schools :			
H. 1.—Pay of Establishments			
O. 23,600 }	25,420	25,156	—264
R. 1,820 }			
H. 2.—Other Charges			
O. 14,100 }	12,840	12,844	+4
R. —1,260 }			
I.—Grants-in-aid to Non-Government Special Schools	3,000	3,000	..

ACCOUNT VI.—EDUCATION—*conold.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
J.—General:			
J. 1.—Direction			
J. 1 (1).—Pay of Officers	7,200	7,200	..
J. 1 (2).—Pay of Establishments	1,100	1,104	+4
J. 1 (3).—Other Charges			
O. 2,000 }			
R. —200 }	1,800	1,809	+9
J. 2.—Inspection			
J. 2 (1).—Pay of Officers			
O. 12,000 }			
R. 1,350 }	13,350	13,343	—7
J. 2 (2).—Pay of Establishments			
O. 14,900 }			
R. —250 }	14,650	14,649	—1
J. 2 (3).—Other Charges			
O. 6,900 }			
R. —690 }	6,210	6,209	—1
J. 3.—Scholarships			
O. 5,100 }			
R. —1,000 }	4,100	4,045	—55
Col. 1.—Decrease in the award of war scholarships.			.
J. 4.—Miscellaneous:			
J. 4 (1).—Pay of Officers			
O. 1,200 }			
R. —400 }	800	700	—100
J. 4 (2).—Pay of Establishments			
O. 5,500 }			
R. —510 }	4,990	4,959	—31
J. 4 (3).—Other Charges			
O. 7,400 }			
R. 200 }	7,600	7,763	+163
Surrenders or withdrawals within the Account			
R. 2,190	2,190	..	—2,190
Transfers from or to other Accounts			
R. 2,810	2,810	..	—2,810
Total	9,42,800	9,36,923	—5,877

ACCOUNT VII.—MEDICAL.

A.—Medical Establishment:			
A. 1.—Pay of Officers			
Non-voted O. 33,600 }	35,450	35,147	—303
M. 1,350 }			
Voted O. 11,300 }	12,000	12,029	+29
R. 700 }			
A. 2.—Pay of Establishments			
O. 13,900 }	12,020	12,243	+223
R. —1,880 }			

ACCOUNT VII.—MEDICAL—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Medical Establishment— <i>concl'd.</i>			
A. 3.—Allowances and Contingencies			
Non-voted O. 1,800	2,850	3,447	+597
M. 1,050 }			
<i>Col. 1.</i> —Increased expenditure on travelling allowance due to transfers. <i>Col. 4.</i> —Due to debit for a travelling allowance bill of an officer received in March 1939, of which the departmental officer had no previous intimation.			
Voted O. 3,200	2,960	2,815	—145
R. —240 }			
A. 4.—Grants-in-aid, Contributions, etc.	600	603	+3
B.—Hospitals and Dispensaries :			
B. 1.—Pay of Officers			
O. 35,600	31,300	30,530	—770
R. —4,300 }			
B. 2.—Pay of Establishments			
O. 70,650	75,000	74,559	—441
R. 4,400 }			
B. 3.—Allowances, Honoraria, etc.			
O. 20,400	30,800	30,843	+243
R. 10,200 }			
<i>Col. 1.</i> —Payment of a consolidated compensatory allowance of Rs. 250 per month to the Radiologist at the Irwin Hospital in place of a sub-charge allowance of Rs. 125 per month <i>plus</i> a share of the fees realized for X-Ray examination; funds had also to be provided for messing and uniform allowances at sanctioned scales of certain nursing staff provision for which was not accepted through the statement of fresh charges for 1938-39.			
B. 4.—Contingencies			
O. 2,53,900	1,80,000	1,79,147	—853
R. —73,900 }			
<i>Col. 1.</i> —The Irwin Hospital being new, its requirements could not be correctly estimated. Savings were also made as a measure of economy.			
B. 5.—Grants-in-aid to Medical Institutions			
O. 19,000	17,200	17,161	—39
R. —1,800 }			
B. 6.—Deduct—Amount debited to other Departments	—100	—50	+50
<i>Col. 4.</i> —Provision made at a round figure.			
C.—Grants-in-aid for Medical Purposes			
O. 3,65,800	3,67,130	3,67,130	..
R. 1,330 }			
D.—Medical Colleges and Schools			
O. 20,200	18,700	18,110	—590
R. —1,500 }			
Surrenders or withdrawals within the Account			
R. 42,190	42,190	..	—42,190
Transfers from or to other Accounts			
R. 24,800	24,800	..	—24,800
<hr/>			
Totals { Non-voted	38,900	39,197	+297
{ Voted { Gross	8,13,900	7,44,567	—69,333
	—100	—50	+50
	8,13,800	7,44,517	—69,283
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ACCOUNT VIII.—PUBLIC HEALTH.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Public Health Establishment :			
A. 1.—Pay of Officers			
<i>Non-voted</i> O. 48,700 }	42,900	42,720	—170
M. —5,800 }			
Voted R. 5,500	5,500	5,500	..
<i>Col. 1.</i> —Post of Superintendent, Health Operations, declared gazetted with effect from 1st April 1938. Provision originally made under A. 2.			
A. 2.—Pay of Establishments			
O. 63,000 }	33,000	32,804	—196
R. —30,000 }			
<i>Col. 1.</i> —As under sub-head A. 1.; also due to late appointment of Lady Health Superintendent and transfer of the quasi-permanent staff of the Superintending Engineer, Health Services, to the Joint Water and Sewage Board.			
A. 3.—Grants-in-aid, Contributions, etc.	600	600	..
A. 4.—Other Charges			
<i>Non-voted</i> O. 5,300 }	6,300	6,431	+131
M. 1,000 }			
<i>Col. 1.</i> —Adjustment of cost of passages.			
Voted O. 19,800 }	18,800	20,219	+1,419
R. —1,000 }			
<i>Col. 4.</i> —Erroneous adjustment under this head instead of under C. 2 (4).			
A. 5.—Establishment Charges paid to other Governments Departments, etc.			
R. 5,860	5,860	5,915	+55
<i>Col. 1.</i> —Original provision included in the lump sum amount provided under sub-head "C. 2 (5).—Temporary Malaria Control Measures" which was subsequently transferred to the sub-heads concerned.			
B.—Grants-in-aid for Public Health Purposes			
O. 1,14,800 }	1,77,450	1,77,984	+534
R. 62,650 }			
<i>Col. 1.</i> —Contributions payable to Delhi Improvement Trust and the Delhi Joint Water and Sewage Board as a result of the transfer of the administration of the Kilokri Pumping Station as explained under sub-head F. 1.			
C.—Expenses in connection with Epidemic Diseases :			
C. 1.—Bubonic Plague :			
C. 1 (1).—Pay of Establishments			
O. 1,300 }	110	105	—5
R. —1,190 }			
<i>Col. 1.</i> —Transfer of staff to the District Board on the introduction of the scheme for Rural Public Health Organisation.			
C. 1 (2).—Other Charges			
O. 11,100 }	540	1,638	+98
R. —9,560 }			
<i>Col. 1.</i> —See sub-head C. 1 (1). <i>Col. 4.</i> —Adjustment of a rent bill under this sub-head instead of under sub-head A. 4.			

ACCOUNT VIII.—PUBLIC HEALTH—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Expenses in connection with Epidemic Diseases— <i>concl'd.</i>			
C. 2.—Malaria :			
C. 2 (1).—Pay of officers			
O. 4,800 }	..	..	..
R. —4,800 }			
Col. 1.—Pay of the officer concerned correctly adjustable under C. 2 (2).			
C. 2 (2).—Pay of Establishments			
O. 12,000 }	20,000	19,989	—11
R. 8,000 }			
Col. 1.—Revised provision to accord with correct classification as explained under A. 5 and C. 2 (1).			
C. 2 (3).—Allowances, Honoraria, etc. :			
O. 3,200 }	3,840	3,769	—71
R. 640 }			
C. 2 (4).—Contingencies			
O. 20,000 }	35,300	28,280	—7,020
R. 15,300 }			
Col. 1.—See A. 5. Col. 4.—Less expenditure on permanent malaria works. Also see sub-head A. 4. The saving came to light after the close of the year.			
C. 2 (5).—Temporary Malaria Control Measures			
O. 25,000 }	..	..	..
R. —25,000 }			
Col. 1.—Provision distributed under sub-heads A. 5, C. 2 (2), C. 2 (3) and C. 2 (4).			
D.—Bacteriological Laboratory :			
D. 1.—Pay of Establishments			
O. 5,000 }	5,300	4,857	—443
R. 300 }			
D. 2.—Other Charges			
O. 8,400 }	7,760	7,873	+113
R. —640 }			
E.—Pasteur Institutes :			
E. 1.—Pay of Officers	600	600	..
E. 2.—Pay of Establishments	500	510	+10
E. 3.—Contingencies			
O. 500 }	4,200	4,143	—57
R. 3,700 }			
Col. 1.—Introduction of a revised system of accounting of transactions connected with supply and disposal of sera and vaccine.			
F.—Works :			
F. 1.—Kilokri Pumping Station			
O. 1,23,400 }	5,000	4,947	—53
R. —1,18,400 }			
Col. 1.—Transfer of the administration of the Kilokri Pumping Station to the Improvement Trust from 1st July 1938 and to the Joint Water and Sewage Board from the 1st September 1938.			
F. 2.—Scheme for Removal of Refuse of Delhi City			
R. 8,800	8,800	12,181	+3,381
Col. 1.—Due to carry forward of the work expected to be completed in 1937-38. Col. 4.—More debits than expected.			

ACCOUNT VIII—PUBLIC HEALTH—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within the Account			
R. 82,040	82,040	..	—82,040
Transfers from or to other Accounts			
.. R. —2,200	—2,200	..	+2,200
Totals { <i>Non-voted</i>	49,800	49,761	—39
{ <i>Voted</i>	4,13,400	3,31,314	—82,086

ACCOUNT IX.—OTHER EXPENDITURE HEADS.

A.—Charges on account of Motor Vehicles Act:			
A. 1.—Pay of Officers	6,800	6,787	—13
A. 2.—Pay of Establishments			
O. 7,700 }	6,800	6,747	—53
R. —900 }			
A. 3.—Miscellaneous Compensations			
O. 1,85,000 }	2,10,000	2,09,918	—82
R. 25,000 }			
<i>Col. 1.</i> —Due to increase in receipts from motor taxation and consequent payment of more Compensation to the local bodies.			
A. 4.—Other Charges			
O. 8,200 }	8,350	8,307	—43
R. 150 }			
B.—Irrigation—Najafgarh Jhil			
O. 9,000 }	7,300	7,185	—115
R. —1,700 }			
<i>Col. 1.</i> —Revision of the estimate for repairs to Najafgarh Jhil Drain in response to the economy orders.			
C.—Agriculture :			
C. 1.—Pay of Establishments			
O. 6,000 }	5,000	4,798	—202
R. —1,000 }			
<i>Col. 1.</i> —Late appointment of the staff in connection with the Rural Improvement Scheme.			
C. 2.—Grants-in-aid			
O. 38,000 }	38,500	38,500	..
R. 500 }			
C. 3.—Other Charges			
O. 8,700 }	9,630	9,274	—356
R. 930 }			
D.—Veterinary :			
D. 1.—Pay of Officers			
O. 2,400 }	850	874	+24
R. —1,550 }			
<i>Col. 1.</i> —Late appointment of Deputy Superintendent.			
D. 2.—Pay of Establishments			
O. 6,400 }	6,720	7,235	+515
R. 320 }			
<i>Col. 4.</i> —Mainly due to unexpected debits for leave salary contribution.			

ACCOUNT IX.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
D.—Veterinary— <i>conold.</i>			
D. 3.—Grants-in-aid			
O. 24,500 }	23,820	23,813	—7
R. —680 }			
D. 4.—Other Charges			
O. 6,200 }	5,150	5,085	—65
R. —1,050 }			
Col. 1.—Less expenditure on office expenses due to late appointment of Deputy Superintendent.			
D. 5.— <i>Deduct</i> —Amount transferred from the Fund for Economic Development and Improvement of Rural Areas :			
O. —6,000 }	..	..	..
R. 6,000 }			
Col. 1.—As desired by the Government of India the amount was provided from savings from within the Grant instead of from the "Fund" as originally intended.			
E.—Co-operation :			
E. 1.—Pay of Establishments			
O. 13,300 }	12,800	12,698	—102
R. —500 }			
E. 2.—Grants-in-aid	2,500	2,500	
E. 3.—Other Charges	7,000	6,732	—268
E. 4.—Cost of Extension and Improvement of Co-operative Training and Education in Delhi	1,800	1,831	+31
E. 5.— <i>Deduct</i> —Amount transferred from the Fund for Economic Development and Improvement of Rural Areas	—1,800	—1,831	—31
F.—Industries :			
F. 1.—Pay of Officers	5,400	5,400	..
F. 2.—Pay of Establishments			
O. 16,300 }	16,400	16,390	—10
R. 100 }			
F. 3.—Other Charges			
O. 13,300 }	11,100	10,490	—610
R. —2,200 }			
Col. 1.—Curtailement of expenditure on industrial exhibition and other activities as a measure of economy.			
G.—Other Miscellaneous Departments :			
G. 1.—Pay of Officers			
Non-voted M. 1,300	1,300	1,300	..
Col. 1.—Appointment of an officer on special duty.			
Voted	7,200	7,200	..
G. 2.—Pay of Establishments			
O. 2,200 }	1,900	1,862	—38
R. —300 }			
G. 3.—Other Charges			
Non-voted M. 700	700	688	—12
Voted O. 6,600 }	8,050	8,074	+24
R. 1,450 }			
Col. 1.—Larger expenditure in connection with electrical examination and payment of conveyance allowance to a lady inspector appointed under the Maternity Benefit Act.			

ACCOUNT IX.— OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2 Rs.	3 Rs.	4 Rs.	
H.—Miscellaneous Charges :					
H. 1.—Grants-in-aid					
	O. 4,12,700 }	3,36,350	3,33,408	—2,942	
	R. —76,350 }				
<i>Col. 1.—Payment of reduced grants to the New Delhi Municipal Committee and the Notified Area Committee and curtailment of discretionary grants as a measure of economy.</i>					
	H. 2.—Miscellaneous compensations	3,75,000	3,75,089	+89	
	H. 3.—Other Expenditure	66,300	65,839	—461	
Surrenders or withdrawals within the Account					
	R. 58,590	58,590	..	—58,590	
Transfers from or to other Accounts					
	Gross R. —810	—810	..	+810	
	Deductions. R. —6,000	—6,000	..	+6,000	
Totals	{ <i>Non-voted</i>	2,000	1,988	—12	
		12,38,500	11,76,036	—62,464	
	{ <i>Voted</i> {	Gross			
		Deductions	—7,800	—1,831	+5,969
		Net	12,30,700	11,74,205	—56,495

ACCOUNT X.—CHARGES IN ENGLAND.

A.—High Commissioner for India :**A. 1.—General Administration**

Non-voted O. 27,000 } 36,000 34,549 —1,451
M. 9,000 }

Voted *Col. 1.—See paragraph 29 of the Audit Report.*

O. 10,000 }
R. —10,000 }

Col. 1.—See A. 1.—Non-voted.

A. 2.—Police

Non-voted O. 17,000 } 11,000 10,700 —300
M. —6,000 }

Col. 1.—See A. 1.—Non-voted.

Voted O. 4,000 } 13,000 12,413 —587
R. 9,000 }

Col. 1.—See A. 1.—Non-voted.

A. 3.—Education

R. 2,000 2,000 .. —2,000

Cols. 1 and 4.—Provision required under Grant No. 69 Account VI, sub-head B. 3 erroneously asked for under this head.

A. 4.—Medical

Non-voted O. 18,000 } 19,000 23,068 +4,068
M. 1,000 }

Col. 4.—Arrears of leave salary of an officer who arrived late, paid in March, 1939.

Voted O. 4,000 }
R. —4,000 }

Col. 1.—See paragraph 29 of the Audit Report. No officer on leave.

A. 5.—Public Health

Non-voted O. 15,000 } 5,000 4,460 —540
M. —10,000 }

Col. 1.—See paragraph 29 of the Audit Report. Col. 4.—Rounding.

A. 6.—Miscellaneous Departments

Non-voted M. 320 } 320 315 —5
Voted O. 4,000 }
R. —4,000 }

Col. 1.—See paragraph 29 of the Audit Report. No officer on leave.

ACCOUNT X.—CHARGES IN ENGLAND—*concl'd.*

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
B.—Loss or Gain by Exchange					
Non-voted	M.	520	520	506	—14
Voted	R.	83	83	64	—19
Surrenders or withdrawals within the Account					
	R.	17	17	..	—17
Transfers from or to other Accounts					
	R.	6,900	6,900	..	—6,900
Totals {			71,840	73,593	+1,753
			22,000	12,477	—9,523

GRANT No. 69.—AJMER-MERWARA.

Abstract of Accounts.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2	3	4	
		Rs.	Rs.	Rs.	
Account I.—Direct Demands on the Revenue					
Non-voted		13,000	13,000	—	
Voted	Gross	2,93,000	2,49,800	—43,200	
	Deductions	—5,900	—1,725	+4,175	
	Net	2,87,100	2,48,075	—39,025	
Account II.—General Administration					
Non-voted		1,03,606	1,03,618	+12	
Voted	Gross	1,03,900	1,08,949	+5,049	
	Deductions	—5,300	—5,058	+242	
	Net	98,600	1,03,891	+5,291	
Account III.—Police					
Non-voted		78,630	78,627	—3	
Voted	Gross	3,98,600	3,99,766	+1,166	
	Deductions	—10,200	—9,771	+429	
	Net	3,88,400	3,89,995	+1,595	
Account IV.—Education					
Voted	Gross	4,80,500	4,59,953	—20,547	
	Deductions	—6,000	—6,000	—	
	Net	4,74,500	4,53,953	—20,547	
Account V.—Other Expenditure Heads					
Non-voted		67,025	67,019	—6	
Voted	Gross	3,87,200	3,78,958	—8,242	
	Deductions	—23,800	—38,243	—14,443	
	Net	3,63,400	3,40,715	—22,685	
Account VI.—Charges in England					
Non-voted		15,000	14,029	—971	
Voted		14,000	1,352	—12,648	
Totals	Non-voted	2,77,261	2,76,293	—968	
	Voted	Gross	16,77,200	15,98,778	—78,422
		Deductions	—51,200	—60,797	—9,597
		Net	16,26,000	15,37,981	—88,019

NOTES.

1. The total amount surrendered in the voted section of the grant was Rs. 92,979 against the final saving of Rs. 88,019. The saving is composed of Rs. 78,422 due to less expenditure and Rs. 9,597 due to larger recoveries.

2. The saving in the voted section of the grant which works out to 5.4 per cent. as against 2.36 per cent. in the previous year is attributable to several sub-heads, the prominent ones being A. 2, B. 1, and H. 1, in Account No. I, D. 1 in Account No. IV and G. 2 and H. 2 in Account No. V.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.		Final	Actual	Excess +
1		Appropriation.	Expenditure.	Saving —.
		2	3	4
		Rs.	Rs.	Rs.
A.—Land Revenue—Charges of Administration :				
A. 1.—Pay of Officers				
O.	9,600	7,745	7,745	..
	—1,855			
Col. 1.—Appointment of a Junior officer as General Manager, Court of Wards.				
A. 2.—Pay of Establishments				
O.	33,900	25,127	25,014	—113
	—8,773			
Col. 1.—Due to retrocession of Mewar-Marwar villages.				

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
A.—Land Revenue—Charges of Administration— <i>concl'd.</i>			
A. 3.—Other Charges			
O. 8,100 }	6,546	6,570	+24
R. —1,554 }			
<i>Col. 1.—Due to economy campaign and retrocession of Mewar-Maiwar villages.</i>			
A. 4.— <i>Deduct.</i> —Amount recovered from Wards' Estates			
O. 5,900 }	—1,725	—1,725	..
R. 4,175 }			
<i>Col. 1.—Less income of the Court of Wards resulting in low recovery of the pay of the General Manager, Court of Wards.</i>			
B.—Land Revenue—Land Records :			
B. 1.—Pay of Establishments			
O. 54,000 }	42,170	42,155	—15
R. —11,830 }			
<i>Col. 1.—See A. 2.</i>			
B. 2.—Other Charges			
O. 7,700 }	6,401	6,374	—27
R. —1,299 }			
<i>Col. 1.—See A. 2.</i>			
D.—Commission on Land Revenue Collections			
O. 11,000 }	12,836	12,837	+1
R. 1,836 }			
<i>Col. 1.—Commission on indirect water revenue debited to this head instead of to XIII— Irrigation, etc.</i>			
E.—Land Revenue—Assignments and Com- pensations			
<i>Non-voted</i>	3,000	3,000	..
Voted O. 5,200 }			
R. —120 }	5,080	5,530	+450
<i>Col. 4.—Due to an unforeseen payment towards the end of March 1939.</i>			
F.—Excise :			
F. 1.—District Executive Establishment :			
F. 1 (1).—Pay of Officers			
O. 4,500 }	3,790	3,790	
R. —710 }			
F. 1 (2).—Pay of Establishments			
O. 18,600 }	18,250	18,250	..
R. —350 }			
F. 1 (3).—Other Charges			
O. 60,800 }	59,250	59,170	—80
R. —1,550 }			
F. 1 (4).—Works			
R. 380	380	370	—10

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>F. 2.—Excise Bureau</i>	10,000	10,000	..
<i>G.—Stamps :</i>			
<i>G. 1.—Non-Judicial :</i>			
<i>G. 1 (1).—Pay of Establishments</i>			
O. 600	563	563	..
R. —37 }			
<i>G. 1 (2).—Other Charges</i>			
O. 3,200	2,868	2,794	—74
R. —332 }			
<i>G. 2.—Judicial</i>			
O. 1,700	1,330	1,260	—70
R. —370 }			
<i>H.—Forests :</i>			
<i>H. 1.—Conservancy, Maintenance and Regeneration</i>			
O. 37,500	22,990	22,988	—2
R. —14,510 }			
<i>Col. 1.—See A. 2.</i>			
<i>H. 2.—Establishments :</i>			
<i>H. 2 (1).—Pay of Officers</i>			
O. 9,600	13,370	13,362	—8
R. 3,770 }			
<i>Col. 1.—Adjustment of leave salary of an officer not anticipated when budget was framed.</i>			
<i>H. 2 (2).—Pay of Establishments</i>			
O. 18,000	12,847	12,835	—12
R. —5,153 }			
<i>Col. 1.—See A. 2.</i>			
<i>H. 2 (3).—Other Charges</i>			
O. 6,200	5,393	5,405	+12
R. —307 }			
<i>I.—Registration :</i>			
<i>I. 1.—Pay of Establishments</i>			
O. 2,700	2,760	2,755	—5
R. 60 }			
<i>I. 2.—Other Charges</i>			
O. 100	35	33	—2
R. —65 }			
<i>Surrenders or withdrawals within the Account</i>			
R. 25,853	25,853	..	—25,853
<i>Transfers from or to other Accounts</i>			
Gross R. 17,416	17,416	..	—17,416
Deductions R. —4,175	—4,175	..	+4,175
Totals			
{ <i>Non-voted</i>	13,000	13,000	
{ Voted { Gross	2,93,000	2,49,800	—43,200
{ Deductions	—5,900	—1,725	+4,175
{ Net	2,87,100	2,48,075	—39,025

ACCOUNT II.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Chief Commissioner :			
A. 1.—Pay of Establishments			
O. 700 }	690	692	+2
R. —10 }			
A. 2.—Other Charges			
O. 700 }	950	894	—56
R. 250 }			
A. 3.—Grants-in-aid, Contributions, etc.	67,009	67,000	..
B.—District Establishments :			
B. 1.—Pay of Officers			
Non-voted O. 38,000 }	34,456	34,456	..
M. —3,544 }			
Voted O. 14,300 }	21,427	21,423	—4
R. 7,127 }			
<i>Col. 1.—Due to changes in personnel and grant of leave salary.</i>			
B. 2.—Pay of Establishments			
O. 65,100 }	63,817	63,851	+34
R. —1,283 }			
B. 3.—Allowances, Honoraria, etc.			
Non-voted O. 2,600 }	1,550	1,562	+12
M. —1,050 }			
<i>Col. 1.—Appointment of Assistant Commissioner on separate duty as special officer (Rs. 790), reduction in the cost of administration due to retrocession of the Mewar-Marwar villages to the Udaipur and Jodhpur States (Rs. 200) and economy in travelling allowance (Rs. 60).</i>			
Voted O. 3,900 }			
R. 563 }	4,463	4,353	—110
B. 4.—Contingencies			
O. 19,200 }	17,590	17,736	+146
R. —1,610 }			
B. 5.—Grants-in-aid, Contributions, etc.			
O. 300 }	600	600	..
M. 300 }			
B. 6.—Deduct—Amount recovered from the Chowkidari Fund			
O. —1,000 }	—842	—842	..
R. 158 }			
B. 7.—Deduct—Amount recovered from the Crown Department			
O. —4,300 }	—4,216	—4,216	..
R. 84 }			
Surrenders or withdrawals within the Account			
R. 2,453	2,453	..	—2,453
Transfers from or to other Accounts			
Gross R. —7,490	—7,490	..	+7,490
Deductions R. —242	—242	..	+242
	1,03,606	1,03,618	+12
Totals { Non-voted	1,03,900	1,08,949	+5,049
{ Voted { Gross	—5,300	—5,058	+242
{ Net	98,600	1,03,891	+5,291

ACCOUNT III.—POLICE.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
A.—District Executive Force—District Police :					
A. 1.—Pay of Officers					
	Non-voted	O. 13,400 } M. 30 }	13,430	13,429	—1
	Voted	O. 12,100 } R. 30 }	12,130	12,125	—5
A. 2.—Police Force					
		O. 2,79,800 } R. —8,950 }	2,70,850	2,70,852	+2
A. 3.—Other Establishments					
		O. 15,000 } R. —640 }	14,360	14,359	—1
A. 4.—Allowances, Honoraria, etc.					
	Non-voted	O. 2,600 } M. —1,000 }	1,600	1,598	—2
		Col. 1.—Due to economy.			
	Voted	O. 30,500 } R. 2,780 }	33,280	33,292	+12
A. 5.—Secret Expenses					
		O. 400 } R. —300 }	100	100	..
A. 6.—Contingencies					
		O. 48,800 } R. 7,141 }	55,941	56,039	+98
A. 7.—Grants-in-aid, Contributions, etc.					
			600	600	..
B.—Transfers to the General Police Fund					
		O. 12,000 } R. 250 }	12,250	12,999	+749
Col. 4.—Adjustment of the cost of Punitive Police, Beawar for 1938-39, recovered during the year by the Commissioner, Ajmer-Merwara, without the knowledge of the Police Department which could not therefore, foresee the excess.					
C.—Deduct.—Amount met from the General Police Fund					
		O. —10,200 } R. —250 }	—10,450	—9,771	+679
Col. 4.—Mainly due to the cost of uniform of private guards not having been debited to the Fund owing to incomplete classification furnished by the Police Department.					
D.—General					
			63,000	63,000	..
Surrenders or withdrawals within the Account					
		R. 9,920	9,920	..	—9,920
Transfers from or to other Accounts					
	Gross	R. —10,231	—10,231	..	+10,231
	Deductions	R. 250	250	..	—250
Totals					
	{ Non-voted		78,630	78,627	—3
	{ Voted	{ Gross	3,98,600	3,99,766	+1,166
		{ Deductions	—10,200	—9,771	+429
		{ Net	3,88,400	3,89,995	+1,595

ACCOUNT IV.—EDUCATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—University—Government Arts Colleges :			
A. 1.—Pay of Officers			
O. 62,200 }	63,130	63,148	+18
R. 930 }			
A. 2.—Pay of Establishments			
O. 21,600 }	17,330	17,322	—8
R. —4,270 }			
A. 3.—Other Charges			
O. 4,700 }	7,855	7,855	..
R. 3,155 }			
<i>Col. 1.—Provision sanctioned was less than was proposed for the improvement and equipment of laboratories, charts, etc.</i>			
B.—Government Secondary Schools :			
B. 1.—Pay of Officers			
O. 15,400 }	15,420	15,420	..
R. 20 }			
B. 2.—Pay of Establishments			
O. 1,11,600 }	1,07,690	1,07,606	—84
R. —3,910 }			
B. 3.—Other Charges			
O. 12,700 }	11,260	11,259	—1
R. —1,440 }			
C.—Grants-in-aid to Non-Government Secondary Schools	92,900	92,540	—360
D.—Government Primary Schools :			
D. 1.—Pay of Establishments			
O. 80,700 }	63,880	63,653	—227
R. —11,820 }			
D. 2.—Other Charges			
O. 11,700 }	8,475	8,782	+307
R. —3,225 }			
<i>Col. 1.—Retrocession of certain schools to the Mewar-Marwar States.</i>			
E.—Grants-in-aid to Non-Government Primary Schools	2,000	2,000	..
F.—Government Special Schools :			
F. 1.—Pay of Officers			
O. 1,600 }	1,560	1,560	—
R. —40 }			
F. 2.—Pay of Establishments			
O. 13,500 }	14,200	14,171	—29
R. 700 }			
F. 3.—Other Charges			
O. 1,400 }	1,510	1,510	—
R. 110 }			

ACCOUNT IV.—EDUCATION—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
G.—General:			
G. 1.—Inspection:			
G. 1 (1).—Pay of Officers			
O. 11,500 }	12,240	12,232	—8
R. 740 }			
G. 1 (2).—Pay of Establishments			
O. 14,900 }	15,020	14,913	—107
R. 120 }			
G. 1 (3).—Other Charges			
O. 11,700 }	11,610	11,610	..
R. —90 }			
G. 2.—Scholarships			
O. 10,200 }	9,650	9,372	—278
R. —550 }			
G. 3.—Miscellaneous			
O. 200 }	..	..	..
R. —200 }			
H.— <i>Deduct</i> —Contributions recoverable from Other Governments, Departments, etc.	—6,000	—6,000	..
Surrenders or withdrawals within the Account			
R. 5,860	5,860	..	—5,860
Transfers from or to other Accounts			
R. 13,910	13,910	..	—13,910
Totals			
Gross	4,80,500	4,59,953	—20,547
Deductions	—6,000	—6,000	..
Net	4,74,500	4,53,953	—20,547

ACCOUNT V.—OTHER EXPENDITURE HEADS.

A.—Charges on account of Motor Vehicles Acts			
O. 1,300 }	1,330	1,332	+2
R. 30 }			
B.—Administration of Justice:			
B. 1.—Law Officers			
O. 6,500 }	10,280	10,280	..
R. 3,780 }			
<i>Col. 1.—Due to increase in Sessions cases.</i>			
B. 2.—Judicial Commissioner:			
B. 2 (1).—Pay of Establishments			
O. 2,900 }	3,420	3,419	—1
R. 520 }			
B. 2 (2).—Other Charges			
Non-voted O. 2,000 }	1,800	1,799	—1
M. —200 }			
Voted O. 1,600 }	1,700	1,699	—1
R. 100 }			

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
B. — Administration of Justice— <i>conold.</i>			
B. 3.—Civil and Sessions Courts :			
B. 3 (1).—Pay of Officers			
O. 39,700 }	32,257	32,251	—6
R. —7,443 }			
Col. 1.—Late appointment of the new District and Sessions Judge and posting of junior officers as Sub-Judges.			
B. 3 (2).—Pay of Establishments			
O. 34,700 }	33,696	33,694	—2
R. —1,004 }			
B. 3 (3).—Other Charges			
O. 11,700 }	4,818	4,935	+117
R. —6,882 }			
Col. 1.—Restricted touring and non-payment to copyists from Government contingencies, due to Copying Agency Rules having not been introduced in 1938-39.			
B. 4.—Courts of Small Causes :			
B. 4 (1).—Pay of Officers			
O. 9,600 }	9,900	9,896	—4
R. 300 }			
B. 4 (2).—Pay of Establishments			
O. 9,300 }	9,330	9,329	—1
R. 30 }			
B. 4 (3).—Other Charges			
O. 1,400 }	987	986	—1
R. —413 }			
B. 5.—Criminal Courts :			
B. 5 (1).—Pay of Officers			
O. 6,000 }	5,980	5,980	..
R. —20 }			
B. 5 (2).—Pay of Establishments			
O. 15,300 }	14,475	14,469	—6
R. —825 }			
B. 5 (3).—Other Charges			
O. 6,800 }	10,492	10,459	—33
R. 3,692 }			
Col. 1.—More visits of the City Magistrate to Nasirabad for the disposal of civil cases, grant of transfer travelling allowance to the ahalnads sanctioned for the courts of the Honorary Magistrates in the Istimrari area and increase in diet money to witnesses and accused persons.			
B. 6.—General	28,000	28,000	..
C —Jails :			
C. 1.—Pay of Officers	1,800	1,800	..
C. 2.—Pay of Establishments			
O. 21,100 }	20,853	20,860	+7
R. —247 }			
C. 3.—Allowances, etc.			
O. 100 }	30	29	—1
R. —70 }			
C. 4.—Dietary, Clothing, Bedding charges and other Contingencies			
O. 20,400 }	24,330	24,231	—99
R. 3,930 }			
Col. 1.—Mainly increase in the number of prisoners and purchase of municipal water and fodder.			

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs	Rs	Rs.
D.—Jail Manufactures:			
D. 1.—Pay of Establishments			
O. 400 }	420	420	..
R. 20 }			
D. 2.—Other Charges			
O. 2,000 }	2,800	2,800	..
R. 800 }			
E.—Medical:			
E. 1.—Medical Establishment:			
E. 1 (1).—Pay of Officers			
Non-voted, O. 22,600 }	25,440	25,441	+1
M. 2,840 }			
Voted O. 19,600 }	19,160	19,160	..
R. —440 }			
E. 1 (2).—Pay of Establishments			
O. 8,500 }	9,617	9,617	..
R. 1,117 }			
E. 1 (3).—Other Charges			
Non-voted O. 2,900 }	3,195	3,191	—4
M. 295 }			
Voted O. 3,100 }	2,813	2,802	—11
R. —287 }			
E. 2.—Hospitals and Dispensaries:			
E. 2 (1).—Pay of Establishments			
O. 24,700 }	24,042	24,036	—6
R. —658 }			
E. 2 (2).—Other Charges			
O. 14,000 }	14,816	14,890	+74
R. 816 }			
E. 3.—Grants-in-aid for Medical purposes			
O. 3,500 }	3,540	3,540	..
R. 40 }			
E. 4.—Medical Colleges and Schools			
R. 1,000	1,000	1,000	..
<i>Col. 1.</i> —Decision regarding the payment of the capitation grant of Rs. 10,000 to the Grant Medical College at Bombay for a nominee of Ajmer-Merwara reached after the preparation of the budget estimates.			
E. 5.—Mental Hospital:			
E. 5 (1).—Establishment Charges paid to other Governments, Departments, etc.			
O. 2,000 }	1,040	1,031	—9
R. —960 }			
E. 5 (2).—Other Expenditure			
O. 100 }	402	411	+9
R. 302 }			
E. 6.— <i>Deduct</i> —Contributions Recoverable from other Governments, Departments, etc.	—11,000	—11,000	..

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Public Health :			
F. 1.—Pay of Establishments			
O. 4,200	4,335	4,315	—20
R. 135			
F. 2.—Other Charges			
O. 800	725	724	—1
R. —75			
F. 3.—Enquiry into the Public Health conditions in Ajmer-Merwara.			
F. 3 (1).—Pay of Officers			
M. 6,280	6,280	6,280	..
Col. 1.—The Enquiry into Public Health conditions in Ajmer-Merwara was decided upon after the budget had been framed.			
F. 3 (2).—Pay of Establishments			
R. 1,570	1,570	1,588	+18
Col. 1.—See F. 3 (1).			
F. 3 (3).—Allowances, Honoraria, etc.			
Non-voted M. 510	510	508	—2
Voted R. 55	55	55	..
F. 3 (4).—Contingencies			
R. 534	534	526	—8
G.—Agriculture :			
G. 1.—Agricultural Colleges and Schools—			
Amount paid to other Governments, Departments, etc.			
R. 600	600	600	..
G. 2.—Other Charges			
O. 17,600	1,298	1,899	+601
R. —16,302			
Col. 1.—Non-appointment of Agricultural officer. Col. 4.—The excess remained uncovered due to misapprehension.			
H.—Veterinary :			
H. 1.—Establishment charges paid to other Governments, Departments, etc.			
Non-voted O. 1,200	..	..	..
M. —1,200			
Col. 1.—Due to a Provincial Service officer having worked temporarily as Director of Veterinary Services.			
Voted O. 300	613	607	—6
R. 313			
H. 2.—Development of Veterinary Department			
O. 15,000	..	..	..
R. —15,000			
Col. 1.—The department was not opened during the year.			

ACCOUNT V. — OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.		Final Appropriation. 2 Rs.	Actual Expenditure. 3 Rs.	Excess + Saving —. 4 Rs.
1				
I.—Co-operative :				
I. 1.—Pay of officers				
	O. 4,000 } R. —40 }	3,960	3,960	..
I. 2.—Pay of Establishments				
	O. 19,200 } R. —3,750 }	15,450	15,448	—2
<i>Col. 1.</i> —Due to retrocession of Mewar-Marwar villages.				
I. 3.—Other Charges				
	O. 6,000 } R. —1,300 }	4,700	4,705	+5
<i>Col. 1.</i> —See I. 2.				
I. 4.—Grants-in-aid				
	O. 14,700 } R. —2,850 }	11,850	11,850	..
<i>Col. 1.</i> —Non-utilisation of the amount from the lump sum grant of Rs. 11,160 for the years 1936-37 to 1938-39, placed at the disposal of the Local Administration for improvement of Co-operative training and education.				
I. 5.— <i>Deduct</i> —Amount met from the Fund for Economic Development and Improvement of Rural Areas				
	O. —3,700 } R. 2,820 }	—880	—880	..
<i>Col. 1.</i> —See I. 4.				
J.—Museum :				
J. 1.—Pay of Establishments				
	O. 4,700 } R. —1,110 }	3,590	3,590	..
<i>Col. 1.</i> —Appointment of the curator on a lower scale of pay.				
J. 2.—Allowances, etc.				
	O. 200 } R. —30 }	170	168	—2
J. 3.—Other Charges				
	O. 100 } R. —10 }	90	89	—1
K.—Other Miscellaneous Departments :				
K. 1.—Pay of Officers		7,200	7,200	..
K. 2.—Pay of Establishments				
	O. 1,700 } R. —370 }	1,330	1,329	—1
K. 3.—Other Charges				
	O. 100 } R. —45 }	55	52	—3
L.—Famine Relief				
	R. 12,100	12,100	14,516	+2,416
<i>Col's. 1 & 4.</i> —Due to acute scarcity in Ajmer-Merwara not anticipated in the budget. The excess was not foreseen, as an accurate estimate was not possible.				

ACCOUNT V.—OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
M.—Miscellaneous Charges :			
M. 1.—Grants-in-aid	13,500	13,500	..
M. 3.—Rural Development :			
M. 3 (1).—Expenditure on Schemes for Rural Development			
O. 9,100 }	26,390	26,363	—27
R. 17,290 }			
<i>Col. 1.</i> —More expenditure on rural development scheme.			
M. 3 (2).— <i>Deduct</i> —Amount met from the Fund for Economic Development and Improvement of Rural Areas			
O. —9,100 }	—26,390	—26,363	+27
R. —17,290 }			
<i>Col. 1.</i> —See M. 3 (1).			
M. 4. Other Charges			
O. 2,500 }	2,572	2,318	—254
R. 72 }			
Surrenders or withdrawals within the Account			
Gross R. 38,383	38,383	..	—38,383
Deductions R. —3,490	—3,490	..	+3,490
Transfers from or to other Accounts			
Gross R. —27,398	—27,398	..	+27,398
Deductions R. 17,960	17,960	..	—17,960
	<u>67,025</u>	<u>67,019</u>	<u>—6</u>
Totals { <i>Non-voted</i>	3,87,200	3,78,958	—8,242
{ Voted { Gross	—23,800	—38,243	—14,443
{ Net	3,63,400	3,40,715	—22,685

ACCOUNT VI.—CHARGES IN ENGLAND.

A.—Secretary of State :

A. 1.—Administration of Justice

O. 2,000 }
R. —2,000 }

..

Col. 1.—Provision made for contingencies was not required.

B.—High Commissioner for India :

B. 1.—General Administration

O. 13,000 }
M. —8,000 }

5,000 4,800 —200

Col. 1.—See paragraph 29 of the Audit Report.

B. 2.—Police

Non-voted

O. 11,000 }
M. —2,000 }

9,000 8,725 —275

Col. 1.—See paragraph 29 of the Audit Report.

Voted

O. 4,000 }
R. —4,000 }

..

Col. 1.—See paragraph 29 of the Audit Report.

B. 3.—Education

.. 1,342 +1,342

Col. 4.—No leave salaries anticipated. Provision erroneously asked for under Grant No. 68, Account X, A. 3.

ACCOUNT VI.—CHARGES IN ENGLAND—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
B.—High Commissioner for India— <i>concl'd.</i>				
B. 4.—Medical				
	Non-voted O.	13,000		
	M.	—12,000	1,000	427
				—573
Col. 1.—See paragraph 29 of the Audit Report. Col. 4.—Rounding.				
	Voted O.	4,000		
	R.	—4,000		
Col. 1.—See paragraph 29 of the Audit Report. No officer on leave.				
B. 5.—Miscellaneous Departments				
	O.	4,000		
	R.	—4,000		
Col. 1.—See paragraph 29 of the Audit Report. Provision for leave salaries not required.				
C.—Loss or Gain by Exchange				
	Non-voted	..	77	+77
	Voted	..	10	+10
Surrenders or withdrawals within the Account				
	R.	14,000		
		14,000	..	—14,000
Totals				
	{ Non-voted	15,000	14,029	—971
	{ Voted	14,000	1,352	—12,648

GRANT No. 70.—PANTH PIPLODA.

(All Voted).

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess+ Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
A.—General Administration	O. 9,700 } R. —710 }	8,990	8,917	—73
B.—Police	O. 1,400 } R. —15 }	1,385	1,403	+18
C.—Other Expenditure	O. 1,900 } R. 225 }	2,125	2,094	—31
Surrenders or withdrawals within Grant				
	R. 500	500	..	—500
Total		13,000	12,414	—586

NOTE.

The cost of administration of the province is a direct charge on the revenues belonging to the proprietary Thakurs and any savings effected therein go to them only.

GRANT No. 71. —ANDAMANS AND NICOBAR ISLANDS.

See also Commercial Appendix.

Abstract of Accounts.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2	3	4	
		Rs.	Rs.	Rs.	
Account I.—Convict Charges at Port Blair and Nicobars					
Non-voted		1,19,930	1,20,162	+ 232	
Voted	Gross	28,16,800	27,11,136	—1,05,664	
	Deductions	—8,40,400	—8,38,114	+ 2,286	
	Net	19,76,400	18,73,022	—1,03,378	
Account II.—Forest					
Non-voted		19,750	19,803	+ 53	
Voted	Gross	12,86,100	12,82,672	—3,428	
	Deductions	—85,000	—83,544	+ 1,456	
	Net	12,01,100	11,99,128	—1,972	
Account III.—Other Expenditure Heads					
		8,500	7,650	—850	
Account IV.—Charges in England					
Non-voted		53,310	52,213	—1,097	
Voted		4,000	12,512	+ 8,512	
Totals	Non-voted	1,92,990	1,92,178	—812	
	Voted	Gross	41,15,400	40,13,970	—1,01,430
		Deductions	—9,25,400	—9,21,658	+ 3,742
		Net	31,90,000	30,92,312	—97,688

NOTES.

1. The final saving in the voted section of the grant which comes to 3.06 per cent. this year against an excess of .02 per cent. in 1937-38 is contributed mainly by the large savings under several sub-heads in Account I, the prominent among them being D. 4 (1), D. 5 (1) and E. 5 (1). A sum of Rs. 91,600 was surrendered to Government out of the total saving of Rs. 97,688, which is the net result of a gross saving of Rs. 1,01,430 due to less expenditure and an excess of Rs. 3,742 due to decrease in recoveries.

2. Compared with the original provision there are savings under the sub-heads A. 1 voted, B. 4 and E. 5 (2) in Account I and excesses under A. 5 and C. 4 in Account I and B. 4 in Account II. The modifications sanctioned under these sub-heads had the result of augmenting these savings and excesses.

ACCOUNT I.—CONVICT CHARGES AT PORT BLAIR AND NICOBARS.

Major Head and Sub-head.		Final	Actual	Excess +
		Appropriation.	Expenditure.	Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
A.—Superintendence :				
A. 1.—Pay of Officers				
Non-voted	O.	59,300	59,749	+ 69
	M.	380		
Voted	O.	25,400	24,982	—1,158
	R.	740		
A. 2.—Pay of Establishments				
	O.	1,04,400	1,04,980	—20
	R.	600		

ACCOUNT I.—CONVICT CHARGES AT PORT BLAIR AND NICOBARS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Superintendence—<i>concl'd.</i>			
A. 3.—Allowances and Expenses			
Non-voted O. 7,300 }	7,600	7,879	+279
M. 300 }			
Voted O. 97,600 }	87,690	87,629	—61
R. —9,910 }			
A. 4.—Grants-in-aid, Contributions, etc.			
Non-voted O. 1,800 }	1,830	1,805	—25
M. 30 }			
Voted O. 21,000 }	12,660	12,660	..
R. —8,340 }			
<i>Col. 1.—Postponement of the installation of the wireless station at Car Nicobar.</i>			
A. 5.—Passages for Families of Self-supporters			
O. 10,000 }	9,500	12,740	+3,240
R. —500 }			
<i>Col. 4.—Increase in the number of arrivals of convicts' families towards the end of the year which could not be anticipated.</i>			
A. 6.—Famine Relief			
O. 28,000 }	20,350	20,345	—5
R. —7,650 }			
<i>Col. 1.—Economy in relief measures and employment of recipients of relief in the Forest Department.</i>			
B.—Medical:			
B. 1.—Pay of Officers			
Non-voted O. 21,400 }	15,210	15,203	—7
M. —6,190 }			
<i>Col. 1.—Non-utilisation of the provision for leave salary due to the unanticipated extension of tenure of the Senior Medical Officer (Rs. 4,800) and non-grant of full pay of his rank from the date of his accelerated promotion (Rs. 1,400).</i>			
Voted O. 28,100 }	23,560	23,812	+252
R. —4,540 }			
<i>Col. 1.—Non-utilisation of provision for leave salary.</i>			
B. 2.—Pay of Establishments			
O. 41,400 }	40,420	39,875	—545
R. —980 }			
B. 3.—Allowances and Contingencies			
Non-voted O. 3,000 }	1,360	1,340	—20
M. —1,640 }			
<i>Col. 1.—Non-utilisation of the provision for passage money due to the extension of the tenure of the Senior Medical Officer.</i>			
Voted O. 20,000 }	19,250	19,038	—212
R. —750 }			
B. 4.—Medical Supplies			
O. 71,600 }	73,100	71,530	—1,570
R. 1,500 }			
B. 5.—Grants-in-aid, Contributions, etc.			
O. 600 }	..	..	..
M. —600 }			

ACCOUNT I.—CONVICT CHARGES AT PORT BLAIR AND NICOBARS—*contd.*

Major Head and Sub-head.				Final Appropriation.	Actual Expenditure	Excess + Saving —.
1				2	3	4
				Rs.	Rs.	Rs.
C.—Police :						
C. 1.—Pay of Officers						
Non-voted				12,700	12,700	..
Voted	O.	5,800	}	6,660	6,659	—1
	R.	860				
C. 2.—Pay of Establishments						
	O.	2,13,500	}	2,09,500	2,09,475	—25
	R.	—4,000				
C. 3.—Allowances, Honoraria, etc.						
Non-voted	O.	1,100	}	997	966	—24
	M.	—119				
Voted	O.	28,300	}	29,020	29,205	+185
	R.	720				
C. 4.—Ordnance Supplies						
	O.	8,500	}	7,800	8,731	+931
	R.	—700				
Col. 4.—Unanticipated debits from the Defence Department for the value of supplies made for the year 1939-40.						
C. 5.—Other Supplies						
	O.	45,000	}	42,250	41,907	—343
	R.	—2,750				
C. 6.—Contingencies						
	O.	6,000	}	5,200	5,199	—1
	R.	—800				
C. 7.—Establishment charges paid to other Governments, Departments, etc.						
	O.	600	}	450	450	..
	R.	—150				
C. 8.—Grants-in-aid, Contributions, etc.				600	600	..
C. 9.—Deduct—Recoveries from Forest Department						
	O.	—1,400	}	—1,550	—1,554	—4
	R.	—150				
D.—Marine :						
D. 1.—Pay of Officers						
	O.	7,800	}	7,730	7,724	—6
	M.	—70				
D. 2.—Pay of Establishments						
	O.	65,800	}	61,300	61,128	—172
	R.	—4,500				
D. 3.—Allowances and Contingencies						
Non-voted	O.	1,500	}	1,620	1,630	+10
	M.	120				
Voted	O.	20,900	}	19,740	19,774	+34
	R.	—1,160				

ACCOUNT I.—CONVICT CHARGES AT PORT BLAIR AND NICOBARS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
D.—Marine—<i>concl.</i>			
D. 4.—Marine Supplies :			
D. 4 (1).—Gross Supplies			
O. 1,47,300 }	1,25,600	1,26,035	+435
R. —21,700 }			
<i>Col. 1.</i> —Postponement of non-urgent works, and use of material from old lighters in construction of new lighters.			
D. 5.—Marine Stores Suspense :			
D. 5 (1).—Charges			
O. 1,34,000 }	1,20,600	1,25,395	+4,795
R. —13,400 }			
<i>Col. 4.</i> —Adjustment of unanticipated profit for the year.			
D. 5 (2).—Purchases			
O. —2,000 }	700	966	+266
R. +2,700 }			
<i>Col. 1.</i> —Unforeseen reduction in number of bills at the end of the year as compared with the previous year. <i>Col. 4.</i> —Debits for the cost of stores received during 1939-40 could not be anticipated.			
D. 5 (3).—Sales			
O. 1,000 }	—1,700	—1,768	—68
R. —2,700 }			
<i>Col. 1.</i> —Speedier recovery of arrears.			
D. 5 (4).—Deduct—Stores issued or consumed			
O. —1,34,000 }	—1,30,000	—1,32,645	—2,645
R. 4,000 }			
D. 6.—Grants-in-aid, Contributions, etc.			
O. 600 }	770	749	—21
M. 170 }			
E.—Commissariat :			
E. 1.—Pay of Officers			
Non-voted M. 3,250	3,250	3,248	—2
<i>Col. 1.</i> —Unanticipated adjustment of leave salary of the late Executive Commissariat Officer.			
Voted O. 9,800 }	9,790	9,786	—4
R. —10 }			
E. 2.—Pay of Establishments			
O. 9,600 }	9,480	9,475	—5
R. —120 }			

ACCOUNT I.—CONVICT CHARGES AT PORT BLAIR AND NICOBARS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Commissariat—<i>contd.</i>			
E. 3.—Other Charges			
O. 3,600 }			
R. —230 }	3,370	3,341	—29
E. 4.—Other Supplies :			
E. 4 (1).—Bakery			
O. 5,000 }	5,390	5,361	—29
R. 390 }			
E. 4 (2).—Dairy Farm			
O. 33,900 }	32,150	32,265	+115
R. —1,750 }			
E. 4 (3).—Slaughter House			
O. 24,000 }	18,840	18,954	+114
R. —5,160 }			
<i>Col. 1.</i> —Economy and purchase of slaughter cattle locally at cheaper cost instead of from India as originally intended.			
E. 4 (4).—Ice Factory			
O. 4,700 }	4,150	4,022	—128
R. —550 }			
E. 4 (5).—Other Charges			
O. 23,000 }	19,500	19,394	—106
R. —3,500 }			
<i>Col. 1.</i> —Economy.			
E. 4 (6).— <i>Deduct</i> —Recoveries from Military and other Departments			
O. —60,000 }	—62,200	—61,092	+1,108
R. —2,200 }			
<i>Col. 4.</i> —Unforeseen fall in demand for milk in hospitals due to economy and smaller number of patients in the latter part of the year.			
E. 5.—Revenue Stores Suspense :			
E. 5 (1).—Charges			
O. 1,70,000 }	1,36,770	1,41,069	+4,299
R. —33,230 }			
<i>Col. 1.</i> —Due to unanticipated repatriation of terrorist prisoners. <i>Col. 4.</i> —Belated adjustment of Military transport charges without intimation to or acceptance of the indenting officer (Rs. 3,219), and cost of paddy obtained in March 1939 exceeded anticipation (Rs. 1,080).			
E. 5 (2).—Purchases			
O. —6,000 }	1,250	—8,979	—10,229
R. 7,250 }			
<i>Col. 1.</i> —Due to belated debits by Defence Services of previous year's bills which were not foreseen. <i>Col. 4.</i> —Value of stores supplied by Defence Services not charged for during the year.			
E. 5 (3).—Sales			
O. 5,000 }	1,170	105	—1,065
R. —3,830 }			
<i>Col. 1.</i> —See D. 5 (3). <i>Col. 4.</i> —Unanticipated delay in acceptance by Defence Services of credit for return of empties.			

ACCOUNT I.—CONVICT CHARGES AT PORT BLAIR AND NICOBARS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Commissariat—<i>concl'd.</i>			
E. 5.—Revenue Stores Suspense— <i>concl'd.</i>			
E. 5 (4).— <i>Deduct</i> —Recoveries, etc.			
O. —1,70,000 }	—1,41,920	—1,44,444	—2,524
R. 28,080 }			
<i>Col. 1.—See E. 5 (1).</i>			
F.—Miscellaneous Establishments (other than Jail Establishment):			
F. 1.—Veterinary :			
F. 1 (1).—Pay of Establishments			
O. 6,100 }	5,680	5,677	—3
R. —420 }			
F. 1 (2).—Other Charges			
O. 1,500 }	1,530	1,529	—1
R. 30 }			
F. 2.—Education :			
F. 2 (1).—Pay of Establishments			
O. 31,100 }	30,630	30,626	—4
R. —470 }			
F. 2 (2).—Other Charges			
O. 12,400 }	10,900	10,905	+5
R. —1,500 }			
F. 3.—Treasury Establishment :			
F. 3 (1).—Pay of Establishments			
O. 3,200 }	3,600	3,590	—10
R. 400 }			
F. 3 (2).—Other Charges			
O. 2,400 }	2,780	2,784	+4
R. 380 }			
G.—Miscellaneous Jail Charges :			
G. 1.—Pay of Officers			
O. 2,600 }	1,890	1,884	—6
M. —710 }			
G. 2.—Pay of Establishments			
O. 33,600 }	30,240	30,152	—88
R. —3,360 }			
G. 3.—Allowances, etc.			
Non-voted M. 30 }	30	29	—1
Voted O. 2,700 }	3,000	2,989	—11
R. 300 }			

ACCOUNT I.—CONVICT CHARGES PORT BLAIR AND NICOBARS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
G.—Miscellaneous Jail Charges— <i>concl.</i>			
G. 4.—Forest Supplies			
O. 10,100 }	4,900	4,880	—20
R. —5,200 }			
Col. 1.—Economy by obtaining part supplies of firewood by convict labour.			
G. 6.—Clothing			
O. 4,200 }	4,880	4,895	+15
R. 680 }			
G. 7.—Other Supplies			
O. 25,600 }	17,100	17,236	+136
R. —8,500 }			
Col. 1.—Mainly unforeseen fall in arrivals of new convicts.			
G. 8.—Subsistence Money			
O. 6,03,600 }	6,06,930	6,07,324	+394
R. 3,330 }			
G. 9.—Contingencies			
O. 85,900 }	85,600	85,102	—498
R. —300 }			
G. 10.—Grants-in-aid, contributions, etc.			
M. 30	30	22	—8
H.—Charges in connection with S. S. "Maharaja":			
H. 1.—Pay of Officers			
O. 4,700 }	4,640	4,634	—6
M. —60 }			
H. 2.—Pay of Establishments			
O. 11,900 }	10,850	10,845	—5
R. —1,050 }			
H. 3.—Cost of Coal			
O. 47,000 }	70,000	70,239	+239
R. 23,000 }			
Col. 1.—Unforeseen increase in the price of coal (Rs. 12,700) and payment of arrear bills (Rs. 10,200).			
H. 4.—Charter of Steamer	4,34,200	4,34,199	—1
H. 5.—Indian Port Expenses, Working Expenses and Agency fees at Ports			
O. 82,000 }	86,350	86,200	—150
R. 4,350 }			
H. 6.—Other Charges			
O. 9,500 }	9,250	9,294	+44
R. —250 }			
H. 7.—Deduct—Recoveries from Forest Department, etc.			
O. —4,75,000 }	—4,97,000	—4,98,379	—1,379
R. —22,000 }			
Col. 1.—Improvement in trade conditions.			

ACCOUNT I.—CONVICT CHARGES AT PORT BLAIR AND NICOBARS—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
II.—Works				
	O. 5,000 }	7,000	7,130	+130
	R. 2,000 }			
<i>Col. 1.</i> —Unanticipated construction of a wireless operator's quarters at Car Nicobar sanctioned this year.				
Surrenders or withdrawals within the Account				
Gross	R. 65,450	65,450	..	—65,450
Deductions	R. 22,150	22,150	..	—22,150
Transfers from or to other Accounts				
Gross	R. 39,280	39,280	..	—39,280
Deductions	R. —29,880	—29,880	..	+29,880
Totals	<i>Non-voted</i>	1,19,930	1,20,162	+232
	Voted {	28,16,800	27,11,136	—1,05,664
		—8,40,400	—8,38,114	+2,286
		19,76,400	18,73,022	—1,03,378

ACCOUNT II.—FOREST.

A.—Conservancy and works:

A. 1.—Timber and other produce removed from the Forest by Government Agency				
	O. 9,59,400 }	9,53,050	9,53,339	+289
	R. —6,350 }			
A. 2.—Timber and other produce removed from the Forest by Consumers or Purchasers				
		900	852	—48
A. 3.—Live Stock, Stores and Tools and Plant—Feed and Keep of Cattle				
	O. 61,900 }	68,800	69,525	+725
	R. 6,900 }			
A. 4.—Communications and Buildings :				
A. 4 (1).—Roads and Bridges				
		100	93	—7
A. 4 (2).—Buildings				
	O. 1,600 }	1,800	1,794	—6
	R. 200 }			
A. 4 (3).—Other Works				
	O. 2,500 }	1,900	1,927	+27
	R. —600 }			
A. 5.—Organisation, Improvement and Extension of Forests				
	O. 34,500 }	28,500	28,378	—122
	R. —6,000 }			

Col. 1.—Due to improved technique in the method of regeneration and curtailment of new area as a result of economy.

ACCOUNT II.—FOREST—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
A.—Conservancy and works— <i>concl'd.</i>				
A. 6.—Miscellaneous.				
	O. 400 }	550	590	+40
	R. 150 }			
A. 7.—Suspens :				
	A. 7 (1).—Stock	80,000	79,361	—639
	A. 7 (2).— <i>Deduct</i> —Value of Stores issued to Works and other Credits	—85,000	—83,544	+1,456
<i>Col. 4.</i> —Due to a decrease in the stores consumed, the S. L. Surmai having been held up at Rangoon indefinitely in connection with her annual overhaul.				
B.—Establishments :				
B. 1.—Pay of Officers				
	<i>Non-voted</i> O. 17,600 }	17,550	17,437	—113
	M. —50 }			
	Voted	38,500	38,453	—47
	B. 2.—Pay of Establishments	85,900	86,063	+103
B. 3.—Allowances, Honoraria, etc.				
	<i>Non-voted</i> O. 1,800 }	1,600	1,766	+166
	M. —200 }			
	Voted O. 4,600 }	6,600	6,418	—182
	R. 2,000 }			
<i>Col. 1.</i> —Mainly to meet increased travelling allowances due to deputation and additional posts and passages granted on retirement.				
B. 4.—Contingencies				
	O. 15,800 }	15,500	15,939	+439
	R. —300 }			
	B. 5.— <i>Grants-in-aid, Contribu-</i> <i>tions, etc.</i>	600	600	..
Surrenders or withdrawals within grant				
	R. 4,000	4,000	..	—4,000
Totals { <i>Non-voted</i>		19,750	19,803	+53
{ <i>Voted</i>		12,86,100	12,82,672	—3,428
{ Gross		—85,000	—83,544	+1,456
{ Deductions		12,01,100	11,99,128	—1,972
{ Net				

ACCOUNT III.—OTHER EXPENDITURE HEADS.

A.—Excise—Cost of Opium supplied to Excise Department				
	O. 6,000 }	7,090	7,085	—5
	R. 1,090 }			
<i>Col. 1.</i> —Opening of opium shop in North Andaman (Rs. 690) and a sub-depot at Car Nicobar (Rs. 400).				

ACCOUNT III.—OTHER EXPENDITURE HEADS *concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
B.—Stamps				
	O. 500	400	393	—7
	R. —100			
C.—Miscellaneous				
	O. 2,000	310	172	—138
	R. —1,690			
<i>Col. 1.</i> —Fewer cases of remission of revenue and write off of Takavi loans than anticipated. <i>Col. 4.</i> —Provision for a write off remained unutilised, as the write off was sanctioned and adjusted in 1939-40.				
Transfers to or from other Accounts				
	R. 700	700	..	—700
	Total	8,500	7,650	—850

ACCOUNT IV.—CHARGES IN ENGLAND.

A.—Jails :

A. 1.—Secretary of State.

M.	3,000	3,000	2,858	—142
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Col. 1.—Unforeseen leave salaries.

A. 2.—High Commissioner for India :

A. 2 (1).—Leave Salary, etc.

Non-voted	O. 31,000	45,000	44,223	—777
	M. 14,000			

Col. 1.—See paragraph 29 of the Audit Report. More officers in payment than anticipated.

Voted	O. 4,000	13,000	12,145	—855
	R. 9,000			

Col. 1.—See Non-voted.

A. 2 (2).—Stores for India

R.	1,000	1,000	281	—719
----	-------	-------	-----	------

Col. 1.—Unforeseen indent. *Col. 4.*—Allotment was round provision.

B.—Forest :

B. 2.—High Commissioner for India :

B. 2 (1).—Leave Salary, etc.

M.	5,000	5,000	4,800	—200
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Col. 1.—Sterling overseas pay of an officer not previously charged to this grant.

C.—Loss or Gain by Exchange

Non-voted	M. 310	310	332	+22
Voted	R. 100	100	86	—14

Transfers from or to other Accounts

R.	—10,100	—10,100	..	+10,100
----	---------	---------	----	---------

Totals	{ Non-voted	53,310	52,213	—1,097
	{ Voted	4,000	12,512	+8,512

Subsidiary Account.

Commissariat Department—Andamans.

Store Account for 1938-39.

[See sub-heads E. 5 (1) and E. 5 (4).]

Opening balance on 1st April 1938.	Receipts	Issues.	Closing balance on 31st March 1939.
1	2	3	4
Rs.	Rs.	Rs.	Rs.
25,454	1,41,069	1,44,444	22,079

1. The closing balance of the previous year was Rs. 23,673 only. The difference of Rs. 1,781 between this and the opening balance of 1938-39 is due to revaluation of the balance at the issue rate of the year of account and represents profit on revaluation. The closing balance of each year is arrived at by adding to the opening balance of that year (calculated at the issue rate of the years) the receipts at actual cost *plus* freight and incidental charges and deducting therefrom the issues calculated at the issue rate of the year. The opening balance of the following year is, however, calculated at the issue rate of that year.

2. A continuous verification of stock was carried out by the Supply Officer in the course of the year.

3. The closing balance consists of stock of food stuffs, fodder, oils, fuels, etc.

A. G. BIRD,
Supply Officer, Port Blair.

19th September 1939.

NOTE.—The store account was not locally audited owing to the abandonment of local audit of Andamans concerns in view of the international situation.

STAFF, HOUSEHOLD AND ALLOWANCES OF THE GOVERNOR GENERAL.

(All Non-voted).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>Major Head "25—General Administration."</i>			
A.—Salary of the Governor General	2,50,800	2,50,994	+194
B.—Sumptuary Allowance of the Governor General	45,000	45,000	—
C.—Expenditure from Contract Allowance			
O. 1,67,000 }			
M. 13,834 }	1,80,834	1,79,941	—893
D.—State Conveyances and Motors			
O. 43,000 }			
M. 5,973 }	48,973	49,266	+293
E.—Secretarial Staff of the Governor General:			
E. 1—Private Secretary:			
E. 1 (1).—Pay of Officers			
O. 67,800 }	72,472	72,472	..
M. 4,672 }			
E. 1 (2).—Pay of Establishments			
O. 82,000 }	80,154	80,144	—10
M. —1,846 }			
E. 1 (3).—Allowances, Honoraria, etc.			
O. 18,000 }	17,327	18,618	+1,291
M. —673 }			
<i>Col. 4.—Mainly due to (i) an unanticipated debit on account of cost of passage taken towards the close of the year and (ii) travelling allowance of an officer not taken into account at the time of making the surrender.</i>			
E. 1 (4).—Secret Service Expenditure	55,000	55,000	..
E. 1 (5).—Purchase and Repair of Insignia of India Order			
O. 12,500 }	18,600	18,778	+178
M. 6,100 }			
<i>Col. 1.—(i) Adjustment in 1938-39 of certain charges of previous year (Rs. 3,910), (ii) supply to India Office of specimen of the new Kaiser-i-Hind Medals and 6 Kaiser-i-Hind Gold Medals as reserve (Rs. 1,408) and (iii) cost of certain new awards (Rs. 782).</i>			
E. 1 (6).—Postage and Telegrams			
O. 1,00,000 }	1,09,700	1,09,516	—184
M. 9,700 }			
E. 1 (7).—Other Contingencies			
O. 14,000 }	16,560	16,868	+308
M. 2,560 }			
<i>Col. 1.—Unforeseen additional expenditure on telephone trunk calls and purchase of certain special items, e.g., steel almirah and kardex cabinet.</i>			
E. 1 (8).—Grants-in-aid, Contributions, etc.			
O. 1,200 }	1,402	1,402	..
M. 202 }			
E. 2.—Private Secretary to His Excellency the Viceroy's Press:			
E. 2 (1).—Pay of Establishments	51,300	48,644	—2,656
<i>Col. 4.—Due to retirement of the Superintendent, and filling up of certain new posts late in the year. The saving was not surrendered owing to a misunderstanding.</i>			
E. 2 (2).—Other Charges	61,700	61,676	—24

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>F.—Military Secretary :</i>			
<i>F. 1.—Pay of Officers</i>			
O. 70,700 }	71,700	71,803	+103
M. 1,000 }			
<i>F. 2.—Pay of Establishments</i>			
O. 87,000 }	87,700	86,918	—782
M. 700 }			
<i>F. 3.—Allowances, Honoraria, etc.</i>			
O. 23,700 }	23,200	23,132	—68
M. —500 }			
<i>F. 4.—Presents and Charities</i>			
	15,000	15,000	..
<i>F. 5.—Maintenance of Gardens</i>			
	77,400	77,364	—36
<i>F. 6.—Postage and Telegrams</i>			
O. 6,000 }	7,000	7,000	..
M. 1,000 }			
<i>Col. 1.—To meet extra charges on account of cost of "Clear the Line" telegrams issued on certain unexpected occasions.</i>			
<i>F. 7.—Other Contingencies.</i>			
O. 39,700 }	39,200	40,083	+883
M. —500 }			
<i>Col. 4.—Temporary telephone installations and trunk calls which were unavoidable and could not be foreseen.</i>			
<i>F. 8.—Grants-in-aid, Contributions, etc.</i>			
O. 600 }	797	600	—197
M. 197 }			
<i>Col. 4.—Provision for passage contribution of an officer not utilized.</i>			
<i>G.—Tour Expenses :</i>			
<i>G. 1.—Special Trains and Steamers and Haulage of Saloon Carriages</i>			
O. 2,62,600 }	3,82,600	3,79,462	—3,138
M. 1,20,000 }			
<i>Col. 1.—Adjustment in 1938-39 of debits for 1937-38 on account of haulage charges of special trains (Rs. 27,000) and additional expenditure (Rs. 93,000) incurred on haulage of extra special trains due to long tours made by His Excellency the Viceroy during the year and change of vicerealty.</i>			
<i>G. 2.—Other Charges</i>			
O. 1,58,000 }	2,44,200	2,47,515	+3,315
M. 86,200 }			
<i>Col. 1.—To meet the travelling expenses from India to England and back of His Excellency the Viceroy and Party (Rs. 16,000), extra expenditure on account of His Excellency's tour to Nepal, Calcutta, Southern India and Bombay (Rs. 66,000) and purchase of a third motor van for use in the Viceregal garage (Rs. 4,200). Col. 4.—Due to adjustment of belated debits relating to temporary camp posts and telegraph offices in connection with His Excellency the Viceroy's tours which could not be forecasted.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>H.—Charges in England :</i>			
<i>H. 1.—Secretary of State :</i>			
<i>H. 1 (1).—Leave and Deputation Salaries</i>			
<i>O.</i> 8,000 }	28,000	27,043	—957
<i>M.</i> 20,000 }			
<i>Col. 1.</i> —Increase due to leave taken by the Governor-General.			
<i>H. 1 (2).—Other Charges</i>	24,000	24,082	+82
<i>H. 2.—High Commissioner for India :</i>			
<i>H. 2 (1).—Stores for India</i>			
<i>M.</i> 2,000	2,000	1,414	—586
<i>Col. 1.</i> —Freight charges on two motor cars and a state landau for His Excellency the Viceroy, originally expected to be paid in India. <i>Col. 4.</i> —Rounding.			
<i>H. 2 (2).—Leave and Deputation Salaries</i>			
<i>O.</i> 24,000 }	40,000	39,670	—330
<i>M.</i> 16,000 }			
<i>Col. 1.</i> —See paragraph 29 of the Audit Report. More officers on leave than anticipated.			
<i>I.—Loss or Gain by Exchange</i>			
<i>M.</i> 500	500	490	—10
<i>Total</i>	20,53,119	20,49,895	—3,224

NOTES.

1. The total provision in this demand viz. Rs. 17,66,000 had to be augmented by an additional allotment of Rs. 2,87,119 during the course of the year. The additional allotment which represents 16.25 percent of the original provision was sanctioned under a large number of sub-heads, the major portion being under G. 1. and G. 2.

2. *Sub-heads C. and D.*—The military Secretary to His Excellency the Viceroy has certified that the expenditure shown against these sub-heads has been incurred for the purpose for which the grants were given.

3. With effect from 1938-39 the provision for the press of the Private Secretary to His Excellency the Viceroy have been transferred from Demand No. 63—Stationery and Printing to this demand.

SECRETARIAT STAFF OF THE GOVERNOR GENERAL

(All Non-voted).

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "25.—GENERAL ADMINISTRATION."			
A.—Secretary to the Governor General (Public) :			
A. 1.—Pay of Officers			
M. 37,790	37,790	37,634	—156
Col. 1.—The office was created during the year.			
A. 2.—Pay of Establishments			
M. 14,760	14,760	14,032	—728
Col. 1.—See A. 1.			
A. 3.—Allowances, Honoraria, etc.			
M. 1,250	1,250	1,174	—76
Col. 1.—See A. 1.			
A. 4.—Contingencies			
M. 6,000	6,000	5,232	—718
Col. 1.—See A. 1. Col. 4.—Due to certain debits having been raised in the following year.			
A. 5.—Grants-in-aid, contributions, etc.			
M. 550	550	540	—10
B.—Secretary to the Governor General (Defence Co-ordination) :			
B. 1.—Pay of Officers			
M. 11,580	11,580	10,600	—980
Col. 1.—Due to the constitution of the office from 1st January 1939.			
B. 2.—Pay of Establishments			
M. 1,048	1,048	1,060	+12
Col. 1.—See B. 1.			
B. 3.—Allowances, Honoraria, etc.			
M. 1,500	1,500	1,027	—473
Col. 1.—See B. 1. Col. 4.—Curtailement of anticipated touring.			
B. 4.—Contingencies			
M. 800	800	1,107	+307
Col. 1.—See B. 1. Col. 4.—Unforeseen debits on account of rent of office and residential telephones from the Defence Department for which no provision was made.			
B. 5.—Grants-in-aid, contributions, etc.			
M. 248	248	248	—
Total	75,526	72,704	—2,822

NOTE.

This is a new appropriation sanctioned during the year to meet the expenses of the Secretariat of the Governor General which was created for reasons of administrative convenience with effect from November 1938 to deal with the work pertaining to the Governor General which used to be done by the Home Department. The entire expenditure of the Secretariat is treated as non-voted under Section 305 read with Section 67 A. (3) (viii) of the Ninth Schedule of the Government of India Act, 1935.

PRINCIPAL SUPPLY OFFICERS COMMITTEE.
(*All Non-voted.*)

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "25—GENERAL ADMINISTRATION"			
A.—Pay of Officers :			
M. 13,450	13,450	14,730	+1,280
Col. 1.—Due to transfer of the Committee from Defence Services to Civil Estimates from 1st January 1939. Col. 4.—Due to change in the status of the Chief Superintendent's post from non-gazetted to gazetted.			
B.—Pay of Establishments			
M. 5,134	5,134	3,171	—1,963
Col. 1.—See A. Col. 1. Col. 4.—See A, Col. 4. Also a sanctioned post was not filled in.			
C. 3.—Allowances, Honoraria, etc.			
M. 2,000	2,000	2,061	+61
Col. 1.—See A. 1.			
D.—Contingencies			
M. 500	500	563	+63
Total	21,084	20,525	—559

NOTE.

Under Clause (vi) of sub-section (3) of Section 87-A of the Government of India Act, as set out in the Ninth Schedule to the Government of India Act, 1935, the Governor-General in Council has classified as Defence the expenditure on the Secretariat of the Principal Supply Officer's Committee (India), which has been transferred from the Defence Service to Civil Estimates with effect from the 1st January, 1939. The expenditure involved has been debited to this new non-voted appropriation.

FEDERAL PUBLIC SERVICE COMMISSION.

(All Non-voted.)

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "25.—GENERAL ADMINISTRATION."				
A.—Pay of Officers				
	O. 2,20,000 }	2,25,996	2,26,939	+943
	M. 5,996 }			
B.—Pay of Establishments				
	O. 64,000 }	67,750	67,730	—20
	M. 3,750 }			
C.—Allowances, Honoraria, etc.				
	O. 26,900 }	14,460	14,428	—32
	M. —12,440 }			
Col. 1.—Inadmissibility of travelling allowance for move and compensatory allowances to the majority of the members of the staff, consequent on the location of the office permanently at Delhi (Rs. 10,000) and general 10 per cent. reduction under travelling allowance (Rs. 1,040).				
D.—Grants-in-aid, Contributions, etc.				
	O. 1,800 }	1,970	1,960	—10
	M. 170 }			
E.—Contingencies				
	O. 1,37,300 }	1,25,054	1,24,629	—425
	M. —12,246 }			
F.—Charges in England:				
F. 2.—High Commissioner for India				
	O. 29,000 }	13,000	16,090	+3,090
	M. —16,000 }			
Col. 1.—See paragraph 29 of the Audit Report. Less leave salary than anticipated.				
Col. 4.—Payments of leave salary in March under-estimated.				
G.—Loss or Gain by Exchange				
	M. 70	70	83	+13
Total		4,48,300	4,51,859	+3,559

NOTES.

1. Sub-head F. 2 is mainly responsible for the final excess in the appropriation.
2. The fees realised during 1938-39 in respect of examinations conducted by the Federal Public Service Commission amounted to Rs. 1,63,344.

DEFENCE DEPARTMENT.

(All Non-voted.)

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "25.—GENERAL ADMINISTRATION".				
A.—Pay of Officers				
	O. 1,66,600 }	1,97,111	1,94,717	—2,394
	M. 30,511 }			
Col. 1.—Mainly due to creation of certain additional posts for portions of the year.				
B.—Pay of Establishments				
	O. 2,75,000 }	2,71,085	2,69,924	—1,161
	M. —3,915 }			
C.—Allowances, Honoraria, etc.				
	O. 53,606 }	52,370	53,352	+982
	M. —1,230 }			
D.—Grants-in-aid, Contributions, etc.				
	O. 2,400 }	3,025	2,955	—70
	M. 625 }			
E.—Postage, Telegrams and Telephone Charges				
	O. 19,600 }	23,860	23,365	—495
	M. 4,860 }			
Col. 1.—Increased expenditure on postage and telegrams on account of the international crisis in September 1938, and on telephones for additional officers.				
F.—Other Contingencies				
	O. 15,400 }	14,100	15,775	+1,675
	M. —1,300 }			
Col. 4.—Receipt of certain unforeseen book debits after the close of the year.				
G.—Charges in England :				
G. 1.—Secretary of State				
	M. 1,000	1,000	734	—266
G. 2.—High Commissioner for India				
	O. 65,000 }	..	..	..
	M. —65,000 }			
Col. 1.—Original provision was in the first instance entirely resumed by Government in view of the decision to debit expenditure against the appropriation for Defence Services. This decision was later reversed and provision partially restored under G. 2 (1).				
G. 2 (1).—Leave and Deputation Salaries and Sterling Overseas Pay				
	M. 26,000	26,000	26,167	+167
Col. 1.—See G. 2.				
G. 2 (2).—Stores for India				
	M. 1,000	1,000	672	—328
Col. 1.—Unforeseen indents.				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<i>H.—Loss or Gain by Exchange</i>			
<i>M.</i>	147	147	143
			—4
<i>Total</i>	<u>5,89,698</u>	<u>5,87,804</u>	<u>—1,894</u>

NOTES.

1. The provision for expenditure on the Defence Department Secretariat for the year 1937-38 was originally made in the Civil estimates. It was, however, decided during the year to classify the expenditure as relating to the Defence services, and the whole of the provision made for expenditure in that year on the Defence Department Secretariat was surrendered to Government, necessary funds having been separately allotted under the appropriation "Defence Services". As stated in the Note at page 80 of the Appropriation Accounts of the Central Government (Civil) for 1937-38 it has been decided, however, to revert, with effect from 1938-39, to the old form of presenting the expenditure in the Book of Demands under a separate grant for the Defence Department in the Civil estimates. It has also been decided that the expenditure on the Defence Department Secretariat should be classified under the Major head "25—General Administration" and will continue to be non-voted.

2. The modification under the sub-head F. proved to be unnecessary.

ECCLESIASTICAL

(All Non-voted.)

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEAD " 32.—ECCLESIASTICAL."

A.—Ecclesiastical Establishments—Church of England :

A. 1.—Stipends of Bishops			
O. 97,200 }	88,700	88,283	—417
M. —8,500 }			
A. 2.—Pay of Chaplains, etc., Madras			
O. 1,04,800 }	85,800	86,205	+405
M. —19,000 }			
Col. 1.—Changes in the personnel and leave <i>ex-India</i> of more Chaplains than anticipated.			
A. 3.—Pay of Chaplains, etc., Bombay			
O. 1,09,200 }	91,977	89,351	—2,626
M. —17,223 }			
Col. 1.—Due to more Chaplains having proceeded on leave <i>ex-India</i> than anticipated.			
A. 4.—Pay of Chaplains, etc., Bengal			
O. 75,500 }	73,000	70,072	—2,928
M. —2,500 }			
A. 5.—Pay of Chaplains, etc., United Provinces			
O. 1,83,000 }	1,68,656	1,67,437	—1,219
M. —14,344 }			
A. 6.—Pay of Chaplains, etc., Punjab			
O. 1,74,000 }	1,58,800	1,58,414	—386
M. —15,200 }			
A. 7.—Pay of Chaplains, etc., Bihar			
O. 13,500 }	14,300	14,146	—154
M. 800 }			
A. 8.—Pay of Chaplains, etc., Central Provinces			
O. 33,400 }	27,244	26,170	—1,074
M. —6,156 }			
Cols. 1 and 4.—Due to transfer of two chaplains and the unforeseen retirement of a third.			
A. 9.—Pay of Chaplains, etc., Sind			
O. 33,800 }	37,900	37,234	—666
M. 4,100 }			
A. 10.—Pay of Chaplains, etc., Elsewhere			
O. 1,64,200 }	1,57,754	1,57,105	—649
M. —6,446 }			
A. 11.—Pay of Establishments			
O. 38,800 }	38,781	37,445	—1,336
M. —19 }			
A. 12.—Allowances, Honoraria, etc.			
O. 1,56,500 }	1,55,052	1,56,072	+1,020
M. —1,448 }			
A. 13.—Contingencies.			
O. 63,300 }	64,368	64,425	+57
M. 1,068 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>A.—Ecclesiastical Establishments—Church of England—concltd.</i>			
<i>A. 14.—Grants-in-aid :</i>			
<i>A. 14 (1).—In lieu of Chaplains Reduced</i>	1,66,800	1,66,800	...
<i>A. 14 (2).—In lieu of Allowance to Clergy- men of the Additional Clergy Society</i>			
O. 1,43,900 }			
M. —1,000 }	1,42,900	1,43,855	+955
<i>A. 14 (3).—Other Grants-in-Aid</i>			
O. 21,300 }			
M. 24 }	21,324	21,284	—40
<i>A. 14 (4).—Block Grant to Indian Church</i>			
O. 1,04,100 }			
M. 6,200 }	1,10,300	1,10,180	—120
<i>B.—Ecclesiastical Establishments—Church of Scotland :</i>			
<i>B. 1.—Pay of Chaplains, etc.</i>			
O. 92,300 }			
M. 2,917 }	95,217	94,648	—669
<i>B. 2.—Pay of Establishments</i>			
O. 11,500 }			
M. 253 }	11,753	12,037	+284
<i>B. 3.—Other Charges</i>			
O. 34,200 }			
M. —4,903 }	29,297	31,567	+2,270
<i>Col. 4.—Mainly in Punjab due to omission to obtain additional funds required to cover certain debits (Rs. 1,550) and to provide for transfer and other travelling allowances of Chaplain (Rs. 992).</i>			
<i>B. 4.—Grants-in-aid</i>			
O. 7,200 }			
M. —1,274 }	5,926	5,926	..
<i>Col. 1.—In Bengal. Late appointment of a grant-in-aid Chaplain.</i>			
<i>B. 5.—Deduct—Charges recovered from the Defence Department</i>			
O. —900 }			
M. 400 }	—500	—766	—266
<i>Col. 4.—In the North-West Frontier Province. The addition sanctioned late in March was excessive.</i>			
<i>C.—Ecclesiastical Establishments—Church of Rome :</i>			
<i>C. 1.—Pay of Chaplains</i>	1,700	1,700	..
<i>C. 2.—Grants-in-aid</i>			
O. 400 }			
M. —275 }	125	125	..
<i>C. 3.—Other Charges</i>			
O. 32,200 }			
M. 90 }	32,290	32,249	—41
<i>C. 4.—Deduct—Recoveries</i>	—1,200	—1,200	..

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>D.—Cemetery Establishments :</i>			
<i>D. 1.—Grants-in-aid</i>			
O. 3,400 }			
M. —8 }	3,392	3,260	—132
<i>D. 2.—Pay of Establishments</i>			
O. 57,500 }			
M. 3,828 }	61,328	55,672	—5,656
<i>Col. 4.—Chiefly in Punjab, there being no expenditure against the anticipated debits of expenditure in the Military Engineering Services.</i>			
<i>D. 3.—Other Charges</i>			
O. 57,700 }			
M. —898 }	56,802	56,960	+158
<i>E.—Miscellaneous Ecclesiastical Charges :</i>			
<i>E. 1.—Grants-in-aid</i>	300	300	..
<i>F.—Charges incurred by the Defence Department</i>	4,69,000	4,69,924	+924
<i>G.—Charges incurred by the Railway Department</i>	1,33,000	1,47,439	+14,439
<i>Col. 4.—The excess is the result of small savings and excesses on the different Railways.</i>			
<i>H.—Works</i>			
O. 5,08,400 }			
M. —62,846 }	4,45,554	4,39,317	—6,237
<i>Col. 1.—Mainly due to the economy campaign.</i>			
<i>I.—Charges in England :</i>			
<i>I. 1.—Secretary of State for India :</i>			
<i>I. 1 (1).—Miscellaneous</i>	1,000	13,705	+12,705
<i>Col. 4.—Due to adjustment of expenditure relating to the Defence Department, provision for which was made direct to the Defence estimates. The expenditure was passed on to that Department by a deduct entry under sub-head K.</i>			
<i>I. 2.—High Commissioner for India :</i>			
<i>I. 2 (1).—Leave and Deputation Salaries</i>	3,40,000	3,55,321	+15,321
<i>Col. 4.—See Sub-head I. 1 (1).</i>			
<i>I. 2 (2).—Sterling Overseas Pay</i>			
O. 4,34,000 }			
M. —84,000 }	3,50,000	3,61,614	+11,614
<i>Col. 1.—Budget fixed by Government. Col. 4.—See Sub-head I. 1 (1).</i>			
<i>I. 2 (3).—Miscellaneous</i>	..	4,519	+4,519
<i>Col. 4.—Unforeseen expenditure on account of passages of eight appointees. Provision of Rs. 2,000 was made in the Revised Estimate for cost of three passages previously incurred, unforeseen payments for remainder made too late to obtain requisite additional provision.</i>			
<i>J.—Loss or Gain by Exchange</i>			
M. 4,002	4,002	4,221	+219
<i>K.—Deduct—Recoveries</i>	—6,46,000	—6,58,016	—12,016
<i>Totals</i>			
Gross	36,44,342	36,84,882	+40,540
Deductions	—6,47,700	—6,59,982	—12,282
Net	29,96,642	30,24,900	+28,258

NOTES.

1 The total original appropriation in this non-voted demand was Rs. 32,19,000 which was reduced by Rs. 2,22,358 surrendered during the year.

2. There is an excess of Rs. 40,540 as compared with the gross allotment due to increased expenditure. This was, however, partially offset by larger recoveries than provided for and the ultimate excess was thus reduced to Rs. 28,258.

3 All Ecclesiastical expenditure debitable whether to 'Civil Works', 'Defence' and 'Railways' is, with effect from 1st April 1938, initially adjusted against this appropriation (Major head "32-Ecclesiastical"), portions of the total expenditure allocable to the Railway and the Defence Departments being eventually transferred to these departments by reduction of expenditure under this head.

4 Although Part II of the Government of India Act, 1935, has not yet come into operation and the limit of 42 lakhs prescribed in Section 33 (e) of the Act has no statutory force, the annual expenditure on Ecclesiastical affairs is being watched against that limit.

PAYMENTS TO CROWN REPRESENTATIVE.

(All Non-voted.)

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "33.—PAYMENTS TO CROWN REPRESENTATIVE."				
I.—Political Department Secretariat:				
<i>Expenditure</i>				
O.	8,51,200 }	7,65,230	7,62,465	—2,765
M.	—85,970 }			
Deduct—Receipts				
M.	—1,119	—1,119	—2,185	—1,066
	Net	7,64,111	7,60,280	—3,831
II.—Education—Expenditure Other than in Areas:				
<i>Expenditure</i>				
O.	44,000 }	47,272	47,050	—222
M.	3,272 }			
Deduct—Receipts				
		—1,200	—1,114	+86
	Net	46,072	45,936	—136
III.—Civil Works in Charge of Public Works Department:				
<i>Expenditure</i>				
O.	5,91,500 }	3,51,484	3,46,664	—4,820
M.	—2,40,016 }			
Deduct—Receipts				
O.	—70,000 }	—82,227	—87,174	—4,947
M.	—12,227 }			
	Net	2,69,257	2,59,490	—9,767
IV.—Superannuation Allowances and Pensions including Commuted Value of Pensions:				
<i>Expenditure</i>				
O.	1,96,900 }	1,29,999	94,918	—35,081
M.	—66,901 }			
Deduct—Receipts				
	
	Net	1,29,999	94,918	—35,081
V.—Rajputana:				
<i>Expenditure</i>				
O.	8,16,900 }	7,91,120	7,89,312	—1,808
M.	—25,780 }			
Deduct—Receipts				
O.	—72,700 }	—50,900	—61,358	—10,458
M.	21,800 }			
	Net	7,40,220	7,27,954	—12,266

PAYMENTS TO CROWN REPRESENTATIVE.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
VI.—Central India :				
<i>Expenditure</i>				
O.	8,92,600 }	8,66,989	8,65,212	—1,677
M.	—25,611 }			
<i>Deduct—Receipts</i>				
O.	—2,71,400 }	—2,43,200	—2,43,554	—3,354
M.	28,200 }			
	<i>Net</i>	6,23,789	6,16,758	—7,031
VII.—Hyderabad :				
<i>Expenditure</i>				
O.	7,98,500 }	8,00,944	8,01,179	+235
M.	2,444 }			
<i>Deduct—Receipts</i>				
O.	—6,06,900 }	—6,32,085	—6,35,551	—3,466
M.	—25,185 }			
	<i>Net</i>	1,68,859	1,65,628	—3,231
VIII.—Western India States Agency :				
<i>Expenditure</i>				
O.	15,09,000 }	14,23,155	14,07,550	—15,605
M.	—35,845 }			
<i>Deduct—Receipts</i>				
O.	—1,18,000 }	—1,19,300	—1,13,112	+6,188
M.	—1,300 }			
	<i>Net</i>	13,03,855	12,94,438	—9,417
IX.—Political Agencies :				
<i>Expenditure</i>				
O.	27,41,600 }	28,13,111	28,93,558	+75,447
M.	76,511 }			
<i>Deduct—Receipts</i>				
O.	—1,42,400 }	—1,72,849	—1,75,009	—2,169
M.	—30,440 }			
	<i>Net</i>	26,45,271	27,18,549	+73,278
X.—Political Pensions :				
<i>Expenditure</i>				
O.	22,57,800 }	23,10,344	22,79,344	—31,000
M.	52,544 }			
<i>Deduct—Receipts</i>				
O.	—1,800 }	—2,900		+2,900
M.	—1,100 }			
	<i>Net</i>	23,07,444	22,79,344	—28,100

PAYMENTS TO CROWN REPRESENTATIVE.

349

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
XI.—Bangalore :				
<i>Expenditure</i>				
O.	13,42,400 }	13,99,234	13,92,362	—6,872
M.	56,834 }			
<i>Deduct—Receipts</i>				
O.	—9,96,000 }	—10,09,800	—10,03,740	+6,060
M.	—13,800 }			
<i>Net</i>		<u>3,89,434</u>	<u>3,88,622</u>	<u>—812</u>
XII.—Charges in England				
O.	9,57,000 }	8,22,000	8,27,082	+5,082
M.	—1,35,000 }			
XIII.—Loss or Gain by Exchange				
M.	4,305	<u>4,305</u>	<u>4,978</u>	<u>+673</u>
XIV.—Miscellaneous :				
<i>Expenditure</i>				
		24,20,000	24,20,000	..
<i>Deduct.—Receipts</i>				
		..	—100	—100
<i>Net.</i>		<u>24,20,000</u>	<u>24,19,900</u>	<u>—100</u>
<i>Total Expenditure</i>		<u>1,49,50,187</u>	<u>1,49,31,774</u>	<u>—18,413</u>
<i>Deduct—Total Receipts</i>		<u>—23,15,571</u>	<u>—23,27,897</u>	<u>—12,326</u>
<i>Net Total</i>		<u>1,26,34,616</u>	<u>1,26,03,877</u>	<u>—30,739</u>
<i>Advances to Crown Representative for Loans to Indian States and Notabilities.</i>				
<i>Loans to Indian States and Notabilities</i>				
O.	5,000 }	71,000	62,000	—9,000
M.	66,990 }			
<i>Grand Total</i>		<u>1,27,05,616</u>	<u>1,26,65,877</u>	<u>—39,739</u>

TRIBAL AREAS.

All Non-voted.

Abstract of Accounts.		Final	Actual	Excess +
		Appropriation.	Expenditure.	Saving—
1		2	3	4
		Rs.	Rs.	Rs.
Account I.—Frontier Watch and Ward.	Gross	1,62,47,515	1,62,25,843	—21,672
	Deductions	—6,12,026	—5,98,109	+13,917
	Net	1,56,35,489	1,56,27,734	—7,755
Account II.—Other Charges	Gross	53,63,894	53,41,390	—22,504
	Deductions	—12,98,615	—12,83,847	+14,768
	Net	40,65,279	40,57,543	—7,736
Account III.—Charges in England		2,30,520	2,35,194	+4,674
Totals	Gross	2,18,41,929	2,18,02,427	—39,502
	Deductions	—19,10,641	—18,81,956	+28,685
	Net	1,99,31,288	1,99,20,471	—10,817

NOTES.

1. The original appropriation of Rs. 2,01,73,000 was finally reduced to Rs. 1,99,31,288 by surrenders during the year amounting to Rs. 2,41,712 sanctioned under various sub-heads. As compared with the previous year there was a fall in expenditure of about Rs. 15 lakhs mainly due to smaller works outlay under the group head B. in Account I.

2. The explanation under sub-head A. 1 in Account II indicate an instance of incorrect provision.

3. Sub-heads C. 1 (4), C. 4 (5) and C. 5 (5) in Account II.—It has been explained by the controlling authorities that steps have been taken to prevent the omission of requisite provision in future.

4. Sub-head A. 4. (4) (a).—Account 1.—A Political Tahsildar recovered a fine of Rs. 4,185 from certain tribes by short disbursement of pay and Maliki allowances due to Khassadars belonging to one of the tribes. The amount so withheld was neither credited into the treasury nor was the Tahsildar able to render a satisfactory account in respect thereof. The case is still pending. The Local Administration has, however, sanctioned re-imbursement of pay to the Khassadars amounting to Rs. 545 treating this sum as a loss to Government.

5. Write off.—Stores valuing Rs. 3,524 (including one Albion lorry costing Rs. 3,325) belonging to South Waziristan Scouts were burnt by hostile tribes. The loss was written off by the Local Administration.

6. Account II—Sub-head C. 8.—The progressive account of expenditure met from the Fund for special frontier expenditure including development upto 1938-39 is given at serial No. 4 of paragraph 27 of the Audit Report.

ACCOUNT I.—Frontier Watch and Ward.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 34 Tribal Areas ".			
A.—Frontier constabulary and Militia :			
A. 1.—Frontier Constabulary—N.-W. F. P. :			
A. 1 (1).—Pay of Commandant and other Officers			
O.	1,55,000	1,49,500	1,48,961
M.	—5,500		
A. 1 (2).—Police Force			
O.	8,72,900	9,31,900	9,31,849
M.	59,000		
Col. 1.—Embodiment of Reservists due to disturbances.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess, + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>A.—Frontier Constabulary and Militia—contd.</i>			
<i>A. 1.—Frontier Constabulary—N.-W. F. P.—concl'd.</i>			
<i>A. 1 (3).—Mounted Force</i>			
O. 47,300 }	27,420	27,415	—5
M. —19,880 }			
<i>Col. 1.—Reduction in the strength of the mounted infantry.</i>			
<i>A. 1 (4).—Office Establishment</i>			
O. 61,900 }	63,810	63,804	—6
M. 1,910 }			
<i>A. 1 (5).—Travelling Allowance</i>			
O. 20,000 }	25,350	25,299	—51
M. 5,350 }			
<i>Col. 1.—Extra journeys on operations due to disturbances.</i>			
<i>A. 1 (6).—Ration Allowance</i>			
O. 2,83,700 }	2,96,465	2,96,441	—24
M. 12,765 }			
<i>A. 1 (7).—Other Allowances, Hono- raria, etc.</i>			
O. 78,200 }	56,950	56,877	—73
M. —21,250 }			
<i>Col. 1.—See A. 1(3).</i>			
<i>A. 1 (8).—Clothing</i>			
O. 89,500 }	95,400	95,305	—95
M. 5,900 }			
<i>A. 1 (9).—Arms and Ammunition</i>			
O. 48,500 }	27,818	30,784	+2,966
M. —20,682 }			
<i>Col. 1.—Mainly economy. Col. 4.—Unanticipated debit for certain stores made over by a military unit for temporary use.</i>			
<i>A. 1 (10).—Other Contingencies</i>			
O. 1,30,300 }	1,52,999	1,51,815	—1,184
M. 22,699 }			
<i>Col. 1.—Mainly due to disturbances in Waziristan.</i>			
<i>A. 1 (11).—Grants-in-aid, Contribu- tions, etc.</i>			
O. 10,100 }	9,350	9,279	—71
M. —750 }			
<i>A. 1 (12).—Establishment Charges paid to other Governments, Departments, etc.</i>			
O. 500 }	..	..	—
M. —500 }			
<i>A. 1 (13).—Deduct—Probable Savings</i>			
O. —50,000 }	..	..	—
M. 50,000 }			

Col. 1.—Provision for lump cut was re-appropriated to various sub-heads, but it was more than neutralised by heavy additions under A. 1 (2), A. 1(5), A. 1(6), A. 1 (8) and A. 1(10) to meet expenditure due to disturbances.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>A.—Frontier Constabulary and Militia—contd.</i>			
<i>A. 2.—South-Waziristan Scouts :</i>			
<i>A. 2 (1).—Pay of Officers</i>			
O. 1,76,500 }	1,68,500	1,69,282	+782
M. —8,000 }			
<i>A. 2 (2).—Pay of Establishments</i>			
O. 9,38,500 }	9,29,322	9,29,283	—34
M. —9,178 }			
<i>A. 2 (3).—Allowances, Honoraria, etc.</i>			
O. 3,12,100 }	3,08,120	3,07,081	—1,039
M. —3,980 }			
<i>A. 2 (4).—Contingencies</i>			
O. 2,14,300 }	2,63,608	2,63,524	—84
M. 49,308 }			
<i>Col. 1.—Mainly disturbances in Waziristan.</i>			
<i>A. 2 (5).—Grants-in-aid, Contributions, etc.</i>			
O. 12,600 }	13,190	13,160	—30
M. 590 }			
<i>A. 3.—Chitral Scouts :</i>			
<i>A. 3 (1).—Pay of Officers</i>			
O. 25,000 }	22,480	22,456	—24
M. —2,520 }			
<i>A. 3 (2).—Pay of Establishments</i>			
O. 18,200 }	17,370	17,367	—3
M. —330 }			
<i>A. 3 (3).—Allowances, Honoraria, etc.</i>			
O. 18,000 }	14,320	14,441	+121
M. —3,680 }			
<i>Col. 1.—(i) Mainly non-utilisation of provision on account of transfer travelling allowance of an officer transferred to Hong Kong pending decision of the incidence of the charge (Rs. 2,200), (ii) curtailment of normal touring on account of economy campaign (Rs. 700) and (iii) unforeseen postponement of transfer of an officer to the next financial year (Rs. 400).</i>			
<i>A. 3 (4).—Contingencies</i>			
O. 13,100 }	12,860	13,078	+218
M. —240 }			
<i>A. 3 (5).—Grants-in-aid, Contributions, etc.</i>			
O. 1,200 }	980	991	+11
M. —220 }			
<i>A. 3 (6).—Establishment charges paid to other Governments, Departments, etc.</i>			
M. 380 }	380	383	+3
<i>A. 4.—Charges for Levies—N.-W.F.P. :</i>			
<i>A. 4 (1).—Pay of Officers</i>			
O. 15,600 }	34,783	31,844	—2,939
M. 19,183 }			

Col. 1.—Mainly formation of an additional battalion. Col. 4.—Mainly due to certain charges pertaining to additional battalion having been wrongly booked under sub-head B. 1. The wrong adjustment was detected after the close of the year.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

A.—Frontier Constabulary and Militia—contd.

A. 4.—Charges for Levies—concl'd.

A. 4 (2).—Pay of Establishments

O.	27,77,000	27,93,378	27,89,239	—4,139
M.	16,378			

A. 4 (3).—Allowances, Honoraria, etc.

O.	24,800	44,400	43,998	—402
M.	19,600			

Col. 1.—See A. 4 (1).

A. 4 (4).—Contingencies

O.	1,26,100	1,91,112	1,91,884	+772
M.	65,012			

*Col. 1.—*Mainly Waziristan disturbances (Rs. 20,957) formation of a battalion (Rs. 12,500), additional levies for Loe Agra Salient (Rs. 10,044), water charges for Khassadar posts in the Khyber Agency (Rs. 19,428) and additional levies entertained for protection of Malakand Hydro-Electric Scheme (Rs. 3,576).

A. 4 (4) (a).—Losses of cash and Stores

M.	545	545	545	..
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See Note 4.

A. 4 (5).—Grants-in-aid, Contributions, etc.

M.	883	883	826	—57
----	-----	-----	-----	-----

A. 4 (6).—Establishment Charges paid to other Governments, Departments, etc.

O.	700	..	..	..
M.	—700			

A. 4 (7).—Deduct—Establishment Charges recovered from other Governments, Departments, etc.

O.	—86,100	—1,12,576	—1,10,698	+1,878
M.	—26,476			

*Col. 1.—*Recovery from the Defence Department on account of Mahsud Battalion employed in the Wana Project (Rs. 18,460) and recovery on account of additional levies entertained for protection of Malakand Hydro-Electric Scheme (Rs. 8,016). *Col. 4.—*Mainly unnecessary provision for recovery on account of certain Khassadars.

A. 4 (8).—Other Khassadari Expenditure

M.	39,426	39,426	38,005	—1,421
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*Col. 1.—*Purchase of a lorry in an agency (Rs. 4,100), repairs to picquets destroyed during Waziristan disturbances (Rs. 15,500), payment of blood money in South Waziristan Agency (Rs. 11,000) and construction of fresh picquets and improvement of existing picquets (Rs. 8,800).

A. 5.—Kurram Militia:

A. 5 (1).—Pay of Officers

O.	81,100	65,450	65,530	+80
M.	—15,650			

*Col. 1.—*Mainly shortage in strength.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>A.—Frontier Constabulary and Militia—contd.</i>			
<i>A. 5.—Kurrum Militia—concltd.</i>			
<i>A. 5 (2).—Pay of Establishments</i>			
O. 3,36,500 }	3,32,900	3,32,818	—92
M. —3,600 }			
<i>A. 5 (3).—Allowances, Honoraria, etc.</i>			
O. 1,32,400 }	1,32,700	1,32,695	—5
M. 300 }			
<i>A. 5 (4).—Contingencies</i>			
O. 93,400 }	86,230	86,702	+472
M. —7,170 }			
<i>A. 5 (5).—Grants-in-aid, Contributions, etc.</i>			
O. 6,200 }	6,220	6,263	+43
M. 20 }			
<i>A. 6.—Tochi Scouts :</i>			
<i>A. 6 (1).—Pay of Officers</i>			
O. 1,77,100 }	1,68,870	1,68,366	—504
M. —8,230 }			
<i>A. 6 (2).—Pay of Establishments</i>			
O. 8,69,600 }	8,58,970	8,58,028	—942
M. —10,630 }			
<i>A. 6 (3).—Allowances, Honoraria, etc.</i>			
O. 3,09,100 }	3,06,740	3,06,416	—324
M. —2,360 }			
<i>A. 6 (4).—Contingencies</i>			
O. 2,77,100 }	3,01,172	3,02,335	+1,163
M. 24,072 }			
<i>A. 6 (5).—Grants-in-aid, Contributions, etc.</i>			
O. 11,600 }	12,340	12,170	—170
M. 740 }			
<i>A. 7.—Frontier Constabulary Reserve—N.-W. F. P. :</i>			
<i>A. 7 (1).—Pay of Establishments</i>			
O. 38,400 }	6,705	6,701	—4
M. —31,695 }			
<i>Col. 1.—Embodiment of Reservists for duty during disturbances.</i>			
<i>A. 7 (2).—Other Charges</i>			
O. 11,300 }	2,570	2,527	—43
M. —8,730 }			
<i>Col. 1.—See A. 7 (1).</i>			
<i>A. 7 (3).—Deduct—Probable Savings</i>			
O. —7,700 }	..	..	..
M. 7,700 }			
	Fully realised.		

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>A.—Frontier Constabulary and Militia—contd.</i>			
<i>A. 8.—Assam Rifles :</i>			
<i>A. 8 (1).—Pay of Officers</i>			
O. 2,33,900 }			
M. —15,198 }	2,13,702	2,13,339	—5,313
<i>A. 8 (2).—Pay of Establishments</i>			
O. 7,55,600 }			
M. —765 }	7,54,335	7,51,428	—3,407
<i>A. 8(3).—Allowances, Honoraria, etc.</i>			
O. 82,900 }			
M. 4,132 }	87,032	86,613	—469
<i>A. 8(4).—Arms, Ammunition, etc.</i>			
O. 1,15,400 }			
M. 5,389 }	1,20,789	1,15,097	—5,692
<i>Col. 4.—Sanction to additional provision intended for rearmament of a battalion of Assam Rifles not having been received before the close of the year, the additional provision remains unutilised.</i>			
<i>A. 8(5).—Contingencies</i>			
O. 5,12,700 }			
M. —69,035 }	4,43,615	4,38,500	—5,115
<i>Col. 1.—Due to change in the accounting procedure consequent on the introduction of Army system of clothing in two Battalions of the Assam Rifles (Rs. 60,000). Balance due to economy.</i>			
<i>A. 8(6).—Grants-in-aid, Contributions, etc.</i>			
O. 29,500 }			
M. 57,796 }	87,296	86,664	—632
<i>Col. 1.—Excess for the reason stated at A. 8 (5) (Rs. 60,000), partly counter balanced by savings (Rs. 3,100) due to abandonment of Assam Rifles Meet as a measure of economy.</i>			
<i>A. 8(7).—Deduct—Assam Government's Contribution towards the cost of Assam Rifles</i>			
O. —4,80,000 }	—4,74,800	—4,62,000	+12,300
M. 5,200 }			
<i>Col. 4.—Recovery was made on the basis of the Revised estimate as the final actuals would not be available until after the close of the year.</i>			
<i>A. 9.—Charges for Levies (Baluchistan) :</i>			
<i>A. 9(1).—Pay</i>			
O. 11,74,800 }			
M. —15,970 }	11,53,830	11,55,739	—3,091
<i>A. 9(2).—Other Charges</i>			
O. 37,600 }			
M. 45,605 }	83,205	82,814	—391
<i>Col. 1.—Mainly expenditure in connection with Bugti Disturbances.</i>			
<i>A. 9(3).—Deduct—Recoveries</i>			
O. —12,100 }			
M. 1,150 }	—10,950	—11,020	—70

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<i>A.—Frontier Constabulary and Militia—concl'd.</i>			
<i>A. 10.—Zhob Militia:</i>			
<i>A. 10(1).—Pay of Officers</i>			
O. 80,300	76,400	76,356	—44
M. —3,900 }			
<i>A. 10(2).—Pay of Establishments</i>			
O. 4,06,600	3,95,930	3,95,110	—820
M. —10,670 }			
<i>A. 10(3).—Allowances, Honoraria, etc.</i>			
O. 1,37,700	1,27,860	1,27,917	+57
M. —9,840 }			
<i>A. 10(4).—Contingencies</i>			
O. 1,38,400	1,39,755	1,38,203	—1,552
M. 1,355 }			
<i>A. 10(5).—Grants-in-aid, Contributions, etc.</i>			
O. 5,500	6,395	6,393	—2
M. 895 }			
<i>A. 10 (6).—Establishment charges paid to other Governments, Departments, etc.</i>			
M. 300	300	272	—28
<i>A. 11.—Mekran Levy Corps:</i>			
<i>A. 11(1).—Pay of Officers</i>			
O. 25,600	24,690	24,415	—275
M. —910 }			
<i>A. 11(2).—Pay of Establishments</i>	1,51,100	1,51,052	—48
<i>A. 11(3).—Allowances, Honoraria, etc.</i>			
O. 27,200	29,450	29,142	—308
M. 2,250 }			
<i>A. 11(4).—Contingencies</i>			
O. 81,700	85,740	85,575	—165
M. 4,040 }			
<i>A. 11(5).—Grants-in-aid, Contributions, etc.</i>			
	1,200	762	—438
<i>Col. 4.—Partly due to the fact that the post for which contribution was payable remained vacant for a part of the year and partly due to the fact that no contribution was payable for an officer who held substantive post in the Indian Political Department.</i>			
<i>A. 12.—Chagai Levy Corps:</i>			
<i>A. 12(1).—Pay of Establishments</i>			
O. 1,05,800	1,10,210	1,10,174	—36
M. 4,410 }			
<i>A. 12(2).—Allowances, Honoraria, etc.</i>			
O. 31,500	27,600	27,453	—147
M. —3,900 }			
<i>A. 12(3).—Contingencies</i>			
O. 25,700	43,955	43,987	+32
M. 18,255 }			
<i>Col. 1.—Partly due to the expenditure in connection with the maintenance of mechanical transport and partly to the issue of 'kit' money to the new recruits enlisted as a result of re-organisation of Chagai Levy Corps.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

B.—Buildings and Communications :

B. 1.—Expenditure on Roads of Military Importance

O.	19,15,000	15,64,098	15,66,748	+2,650
M.	—3,50,902			

Col. 1.—Mainly due to provision for certain anticipated debits relating to 1937-38 for new roads in Waziristan made on an approximate basis in the absence of details not being required in full (Rs. 1,28,865) and postponement of less urgent repairs and other economy measures (Rs. 2,22,037).

B. 2.—Expenditure on Buildings of Militia and Frontier Constabulary

O.	7,58,000	7,34,511	7,40,318	+5,807
M.	—23,489			

B. 3.—Miscellaneous Works

O.	15,000	16,345	16,308	—37
M.	1,345			

B. 4.—Establishment charges credited to other Governments, Departments, etc.

O.	5,76,300	5,04,831	5,12,836	+8,005
M.	—71,469			

Col. 1.—Less outlay on works and economy. *Col. 4.*—Mainly adjustment of certain arrears for 1937-38 and increased outlay on works.

B. 5.—Tools and Plant Charges credited to other Governments, Departments, etc.

O.	40,700	35,654	35,858	+204
M.	—5,046			

B. 6.—Conservation Accounts :

B. 6 (4).—Other Heads

M.	1,621	1,621	..	—1,621
----	-------	-------	----	--------

Cols. 1 and 4.—Retained to meet anticipated demands and could not be surrendered as the actual requirements were not known till towards the close of the year.

B. 7.—Deduct—Amount met from Subvention from the Central Road Fund.

O.	—96,000	—13,700	—14,391	—691
M.	82,300			

Col. 1.—Allotment withdrawn by the Government of India.

C.—Miscellaneous :

C. 1.—Inspecting Officer, Frontier Corps—N.-W. F. P. :

<i>C. 1 (1).—Pay of Officers</i>	27,000	27,000	..
<i>C. 1 (2).—Pay of Establishments</i>			
O.	12,200	14,300	14,319
M.	2,100		+19

Col. 1.—Changes of incumbents (Rs. 1,000) and unanticipated debits of leave salary (Rs. 1,100).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<i>O.—Miscellaneous—concl'd.</i>				
<i>C. 1.—Inspecting Officer, Frontier Corps—N.-W. F. P.—concl'd.</i>				
<i>C. 1 (3).—Other Charges</i>				
O. 10,200 }	11,805	11,802	—3	
M. 1,605 }				
<i>Col. 1.—Mainly increased touring due to the addition of Mahsud Battalion and Waziris- tan disturbances.</i>				
<i>C. 1 (4).—Grants-in-aid, Contributions, etc.</i>	700	600	—100	
<i>C. 2.—Medical Establishments :</i>				
<i>C. 2 (1).—Pay of Officers</i>				
O. 14,100 }	13,900	14,277	+377	
M. —200 }				
<i>C. 2 (2).—Pay of Establishments</i>				
O. 72,800 }	75,050	75,329	+279	
M. 2,250 }				
<i>C. 2 (3).—Allowances, Honoraria, etc.</i>				
O. 18,500 }	16,680	16,681	+1	
M. —1,820 }				
<i>C. 2 (4).—Contingencies</i>				
O. 77,400 }	61,045	59,414	1,631	
M. —16,355 }				
<i>Col. 1.—Mainly economy.</i>				
<i>C. 2 (5).—Grants-in-aid, Contribu- tions, etc.</i>				
O. 9,200 }	8,800	8,772	—28	
M. —400 }				
<i>C. 3.—Intelligence Bureau :</i>				
<i>C. 3(1).—Pay of Officers</i>				
M. 3,200	3,200	3,199	—1	
<i>Col. 1.—To meet leave salary of an officer on his reversion for which no provision was made in the budget.</i>				
<i>C. 3(2).—Pay of Establishments</i>				
M. 1,050	1,050	1,050	..	
<i>Col. 1.—Gratuity sanctioned in favour of ex-Superintendent of Intelligence Office after the budget estimates had been submitted to the Government of India.</i>				
<i>C. 4.—Secret Police Expenses</i>				
O. 9,000 }	8,000	8,000	..	
M. —1,000 }				
<hr/>				
<i>Totals</i>	<i>Gross</i>	1,62,47,515	1,62,25,843	—21,672
	<i>Deductions</i>	—6,12,026	—5,98,109	+13,917
	<i>Net</i>	1,56,35,489	1,56,27,734	—7,755

Detailed Statement of Expenditure on Important New Works.

Original Works.

Description of works.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation More + Less —.	Modified Appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

I.—Major works above Rs. 50,000 for which specific provision was made in the Budget.

(a) Estimated to cost above Rs. 50,000.

BALUCHISTAN.

1. *General Improvement including Widening and Culverts in Lora Lai-Murgha-Fort Sandeman Road*

96,000 —96,000 ..

Allotment withdrawn by the Government of India.

NORTH-WEST FRONTIER PROVINCE.

2. *Construction of a new post at Ladha*

2,26,400 1,89,400 1,89,909 —36,491 +509

Revised estimate Rs. 4,36,486 ; expenditure to 31st March 1939, Rs. 3,67,133 ; in progress. Saving due mainly to arrested progress of work on account of disturbances in Waziristan.

3. *Reconstruction of Scouts Lines at Chitral*

49,400 36,600 36,715 —12,685 +115

Estimate Rs. 1,47,377 ; expenditure to 31st March 1939, Rs. 36,715 ; in progress. Saving due partly to definite savings in the estimate and partly to technical sanction having been accorded only for a part of the work.

4. *Road (new) construction in Waziristan*

2,00,000 71,135 70,788 —1,29,212 —347

Estimate Rs. 30,90,000 ; expenditure to 31st March 1939, Rs. 28,51,723 ; in progress. Saving due mainly to provision for certain anticipated debits relating to 1937-38 made on an approximate basis in the absence of details not being required in full.

III.—Major Works for which specific provision was not made in the Budget.

BALUCHISTAN

5. *Constructing a Vibropile bridge over the Zhob River at Mile 6 1/2 Gul Kach Road, Fort Sandeman*

.. 300 —300

Estimate Rs. 2,52,398 ; expenditure to 31st March 1939, Rs. 2,52,035. The work was completed during 1937-38. Due to non-settlement of certain objections connected with the Company's claim ; payment could not be made.

TRIBAL AREAS.

Description of work.	Original. Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation. More + Less —.	Modified Appropriation. More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

III.—Major Works for which specific provision was not made in the Budget—concl'd.

6. *Strengthening and Improving the road from Harnai to Lora Lai*

.. 13,700 14,391 +14,391 +691

Revised estimate Rs. 1,58,118; expenditure to 31st March 1939, Rs. 1,58,679; completed.

Col. 3.—Excess due to payment of compensation under Workmen's Compensation Act. Funds provided by re-appropriation.

NORTH-WEST FRONTIER PROVINCE.

7. *Construction of Scouts Posts in Waziristan at Gharim and Biche-Kash-Kai*

.. 67,957 67,957 +67,957 ..

Post budget decision to meet expenditure incurred during operations, 1937 from Civil Estimates instead of from the Defence Services Estimates to which it was charged during 1937-38. Preparation of estimate was waived by the Government of India.

8. *Construction of defensible post at Parachinar*

.. —890 —896 —896 —6

Revised estimate Rs. 1,26,797; expenditure to 31st March 1939, Rs. 98,349; completed.

9. *Construction of a bridge over the Gomai River at Gul Kach*

.. 725 713 +713 —12

Estimate Rs. 2,69,115; expenditure to 31st March 1939, Rs. 2,23,975; completed.

10. *Construction of Khaisora Roads*

.. —240 5,457 +5,457 +5,697

Estimate Rs. 4,10,463; expenditure to 31st March 1939, Rs. 3,57,923; completed.

Col. 6.—Due to late receipt of an unexpected debit.

11. *Construction of Chora Ali Masjid Road*

.. .. —790 —790 —790

Estimate Rs. 2,46,797; expenditure to 31st March 1939, Rs. 63,302; work suspended.

IV. Minor Works.

13. *Collectively* 1,80,200 1,64,085 1,62,546 —17,654 —1,539

Saving mainly due to expenditure on the reconstruction of a bungalow having been reclassified as 'Repairs' and also to economy, partly counterbalanced by reclassification of works originally charged to repairs as minor works and increased provision for urgent works.

Account II.—Other Charges.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>A.—Political and Administrative Charges :</i>				
<i>A. 1.—Pay of Officers</i>				
	O. 2,18,200	2,66,367	2,58,000	—8,367
	M. 48,167			
<i>Col. 1.—Change of incumbents (Rs. 5,100); unanticipated leave salary charges (Rs. 6,400) and the balance mainly for creation on a temporary basis of certain offices. Col. 4.—Mainly non-drawal of pay by an officer before the close of the year (Rs. 3,500) and wrong provision for leave salary of an officer chargeable to sub-head A. 2 (Rs. 2,400).</i>				
<i>A. 2.—Pay of Establishments</i>				
	O. 1,96,400	2,18,391	2,16,467	—1,924
	M. 21,991			
<i>A. 3.—Allowances, Honoraria, etc.</i>				
	O. 99,900	1,11,870	1,11,826	—44
	M. 11,970			
<i>A. 4.—Contingencies</i>				
	O. 2,63,800	3,12,884	3,09,307	—3,577
	M. 49,084			
<i>Col. 1.—Creation of the offices (See sub-head A. 1) (Rs. 2,200) and the balance mainly for increased expenditure on conveyance of Jirga members and on postage and telegram charges in connection with Waziristan disturbances.</i>				
<i>A. 5.—Secret Expenditure</i>				
	O. 24,400	40,425	40,242	—183
	M. 16,025			
<i>A. 6.—Grants-in-aid, Contributions, etc.</i>				
	O. 4,42,100	4,37,460	4,37,461	+1
	M. —4,640			
<i>A. 8.—Miscellaneous</i>				
	O. 11,000	13,378	12,546	—832
	M. 2,378			
<i>Col. 1.—Due to payment of arrears of Possa Compensation to tribes (Rs. 1,678) and visit of Political Officer, Sadiya to unadministered territory (Rs. 700).</i>				
<i>B.—Works :</i>				
<i>B. 1.—Original Works—Buildings</i>				
	O. 3,37,400	1,83,874	1,83,188	—686
	M. —1,53,526			
<i>Col. 1.—Mainly saving on a work due chiefly to original estimate having been based on rough calculations and deletion and postponement of certain items of the work (Rs. 67,600), late start of a work (Rs. 36,200) and postponement of certain works due to economy (Rs. 50,700).</i>				
<i>B. 3.—Repairs—Buildings</i>				
	O. 31,200	40,985	40,702	—283
	M. 9,785			
<i>Col. 1.—Urgent special repairs to Chitral Hospital buildings damaged by earthquake.</i>				

Major Head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>B.—Works—concl.</i>			
<i>B. 4.—Establishment Charges credited to other Governments, Departments, etc.</i>			
O. 75,500	46,077	44,357	—1,720
M. —29,423			
Col. 1.—Less outlay on works (see B. 1).			
<i>B. 5.—Tools and Plant Charges credited to other Governments, Departments, etc.</i>			
O. 5,500	3,374	3,222	—152
M. —2,126			
Col. 1.—See B. 4.			
<i>B. 6.—Charge pay of Chief Engineer</i>	1,800	1,800	..
<i>C.—Miscellaneous Expenditure :</i>			
<i>C. 1.—Educational Establishments :</i>			
<i>C. 1(1).—Pay of Establishments</i>			
O. 85,400	82,716	83,340	+624
M. —2,684			
<i>C. 1(2).—Allowances, Honoraria, etc.</i>			
O. 17,200	18,430	17,933	—497
M. 1,230			
<i>C. 1(3).—Contingencies</i>			
O. 26,600	23,466	22,506	—960
M. —3,134			
<i>C. 1(4).—Grants-in-aid, Contributions, etc.</i>			
O. 2,000	1,908	2,603	+695
M. —92			
Col. 4.—Leave salary contribution of Government servants under the Revised leave rules not provided for.			
<i>C. 2.—Medical Establishments (Agencies) :</i>			
<i>C. 2(1).—Pay of Officers</i>			
O. 36,300	28,740	28,148	—592
M. —7,560			
Col. 1.—Mainly change of incumbents.			
<i>C. 2(2).—Pay of Establishments</i>			
O. 46,900	47,940	47,926	—14
M. 1,040			
<i>C. 2(3).—Allowances, Honoraria, etc.</i>			
O. 12,100	10,663	10,646	—17
M. —1,437			
<i>C. 2(4).—Contingencies</i>			
O. 66,100	72,404	72,373	—31
M. 6,304			
<i>C. 2(5).—Grants-in-aid, Contributions, etc.</i>			
O. 2,300	3,080	3,012	—68
M. 780			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>C.—Miscellaneous Expenditure—contd.</i>			
<i>C. 3.—Forest Conservancy in Agencies :</i>			
<i>C. 3(1).—Pay of Establishments</i>			
O. 10,400	9,424	9,349	—75
M. —976			
<i>C. 3(2).—Other Charges</i>			
O. 4,100	3,552	3,525	—27
M. —548			
<i>C. 3(3).—Works</i>			
	1,500	1,493	—7
<i>C. 4.—Agricultural Operations in Kurram Agency :</i>			
<i>C. 4 (1).—Pay of Officers</i>			
	3,400	3,349	—51
<i>C. 4 (2).—Pay of Establishments</i>			
O. 3,800	2,675	2,770	+95
M. —1,125			
<i>Col. 1.—Mainly abolition of the post of an Accountant.</i>			
<i>C. 4 (3).—Allowances, Honoraria, etc.</i>			
O. 2,000	1,760	1,771	+11
M. —240			
<i>C. 4 (4).—Contingencies</i>			
O. 39,700	33,125	33,155	+30
M. —6,575			
<i>Col. 1.—Economy.</i>			
<i>C. 4 (5).—Grants-in-aid, contributions, etc.</i>			
	..	1,537	+1,537
<i>Col. 4.—Omission to provide for leave salary contribution of the Provincial Staff serving in Agencies under the Revised leave Rules for the period April 1935 to March 1938.</i>			
<i>C. 5.—Other Charges :</i>			
<i>C. 5(1).—Pay of Officers</i>			
O. 7,900	15,741	16,627	+886
M. 7,841			
<i>Col. 1.—Change of incumbents and appointment of an officer in connection with Kurram Khost Commission, 1933. Col. 4.—Mainly non-provision for leave salary of an officer.</i>			
<i>C. 5(2).—Pay of Establishments</i>			
O. 35,100	41,003	41,222	+219
M. 5,903			
<i>Col. 1.—Creation of a temporary post of Political Tahsildar (Rs. 1,878), increase in pay of a reader (Rs. 1,188) and the balance mainly to meet the cost of additional permanent establishment originally provided under C. 5(3).</i>			
<i>C. 5(3).—Secret Expenditure</i>			
O. 58,500	56,062	55,839	—223
M. —2,438			
<i>C. 5(4).—Other Expenses</i>			
O. 2,11,900	2,31,065	2,37,840	+6,775
M. 19,165			
<i>Col. 4.—Mainly under the head "Payment of Royalties" due to Military accounts authorities not having intimated progressive expenditure to the controlling authority (See Note 3) (Rs. 8,474), counterbalanced by saving owing to the provision for the demarcation of boundary between Bhutan and Balipora Tribal areas not having been fully spent before the close of the financial year.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
<i>C.—Miscellaneous Expenditure—concl'd.</i>			
<i>C. 5(5).—Grants-in-aid, Contributions, etc.</i>			
<i>M.</i>	1,000	1,000	233 —767
<i>Col. 1.</i> —Leave salary contribution of establishment under the Revised leave Rules provision for which was not made originally for want of sufficient data. <i>Col. 4.</i> —Expenditure fell short of expectations.			
<i>C. 5(6).—Establishment Charges paid to other Governments, Departments, etc.</i>			
<i>O.</i>	2,300		
<i>M.</i>	150 }	2,450	2,150 —300
<i>C. 6.—Subsidies</i>			
<i>O.</i>	63,000		
<i>M.</i>	—25,500 }	37,500	37,500 ..
<i>Col. 1.</i> —Payment of subsidies for 1938-39 in 1939-40 (Rs. 10,500) and non-payment of increased subsidy in a case pending settlement of certain matters (Rs. 15,000) in the North-West Frontier Province.			
<i>C. 7.—Special Expenditure</i>			
<i>M.</i>	12,19,115	12,19,115	12,04,347 —14,768
<i>Col. 1.</i> —Mainly due to supply of ammunition and aircrafts to a foreign government. See sub-head C. 8.			
<i>C. 8.—Deduct—Expenditure met from the Fund for Special Frontier Expenditure including Development</i>			
<i>M.</i>	—12,19,115	—12,19,115	—12,04,347 +14,768
<i>Col. 1.</i> —See C. 7.			
<i>D.—Allowances to Tribes</i>			
<i>O.</i>	8,28,500	8,22,907	8,24,994 +2,087
<i>M.</i>	—5,593 }		
<i>E.—Entertainment Charges</i>			
<i>O.</i>	3,00,000	3,56,225	3,59,683 +3,458
<i>M.</i>	56,225 }		
<i>Col. 1.</i> —Mainly disturbances in Waziristan.			
<i>F.—Economic Development of Tribal Areas</i>			
<i>O.</i>	24,000		
<i>M.</i>	—14,842 }	9,158	6,401 —2,757
<i>Col. 1.</i> —Mainly sale of a marble factory as it proved unremunerative. <i>Col. 4.</i> —Less expenditure on filing of suits for the recovery of outstanding dues of the marble factory. Saving materialised too late for Surrender.			
<i>G.—Transfers to the Fund for Special Frontier Expenditure including Development</i>			
<i>O.</i>	5,00,000	4,00,000	4,00,000 ..
<i>M.</i>	—1,00,000 }		
<i>Col. 1.</i> —Reduction in the contribution to the Fund as a measure of economy.			
<i>H.—Share of Charges of Baluchistan Administration pertaining to the Tribal Areas</i>			
	1,50,000	1,50,000	..
<i>I.—Deduct—Charges recovered from other Governments, Departments, Indian States, Local Funds, etc.</i>			
	—79,500	—79,500	..
<i>Totals</i>			
<i>Gross</i>	53,63,894	53,41,390	—22,504
<i>Deductions</i>	—12,98,615	—12,83,847	+14,768
<i>Net</i>	40,65,279	40,57,543	—7,736

Detailed Statement of Expenditure on Important New Works during 1938-39.
Original Works.

Description of works.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation More+ Less—.	Modified Appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Major Works above Rs.50,000 for which specific provision was made in the Budget.					
NORTH-WEST FRONTIER PROVINCE.					
1. <i>Chitral Buildings damaged by earthquake</i>	1,40,000	72,403	72,452	—67,548	+49
Estimate Rs. 99,582; expenditure to 31st March 1939, Rs. 72,452; in progress. Appropriation based on rough calculations. Saving also due to deletion and postponement of certain items out of the project.					
2. <i>Construction of a Civil Post at Wana</i>	1,23,000	86,800	86,867	—36,133	+67
Estimate Rs. 2,71,320; expenditure to 31st March 1939, Rs. 86,867; in progress. Col. 5.—Late start of work and lower cost of construction of concrete blocks by Military labour.					
II.—Other Major Works for which specific provision was made in the Budget.					
3. <i>Collectively</i>	33,000	..	..	—33,000	..
Col. 5.—Postponement of the work as a measure of economy.					
III.—Other Major Works for which specific provision was not made in the Budget.					
4. <i>Construction of a Civil Hospital at Miran Shah</i>	..	1,000	701	+701	—299
Estimate Rs. 1,10,974; expenditure to 31st March 1939, Rs. 1,05,009; Completed.					
IV.—Minor Works.					
5. <i>Collectively</i>	41,400	23,671	23,168	—18,232	—503
Col. 5.—Mainly postponement of less urgent works due to economy.					
Total	3,37,400	1,83,874	1,83,188	—1,54,212	—686

ACCOUNT III.—CHARGES IN ENGLAND.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>A. 1.—Secretary of State for India :</i>			
<i>A. (1)1.—Miscellaneous</i>			
<i>O.</i> 40,000	60,000	65,939	+5,939
<i>M.</i> 20,000			
<i>Cols. 1 and 4.—Variations due to leave salaries.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>A. 2.—High Commissioner for India :</i>			
<i>A. 2(1).—Leave and Deputation Salaries</i>			
O. 79,000 }			
M. 15,000 }	94,000	93,944	—56
<i>Col. 1.—Variable expenditure due to change in leave programme.</i>			
<i>A. 2(2).—Sterling Overseas Pay</i>			
O. 82,000 }			
M. —13,000 }	69,000	67,820	—1,180
<i>Col. 1.—See paragraph 29 of the Audit Report.</i>			
<i>A. 2 (3).—Leave Salaries and sterling overseas pay—Baluchistan</i>			
O. 3,000 }	2,000	1,613	—387
M. —1,000 }			
<i>Col. 1.—See A. 2 (2)</i>			
<i>A. 2 (4).—Stores for India</i>			
M. 420	420	420	..
<i>B—Loss or Gain by Exchange</i>			
M. 5,100	5,100	5,458	+358
<i>Total</i>	<i>2,30,520</i>	<i>2,35,194</i>	<i>+4,674</i>

IMPORTANT COMMENTS.

Review on works expenditure in Account No. I.—The following table compares the actual expenditure with the original and the modified provisions respectively for the works expenditure proper, *vide* sub-head B-1, B-2 and B-3.

Class of works.	Original provision.	Modified provision.	Expenditure.	Outlay compared with	
				Original Ap- propriation more + less —.	Modified Ap- propriation more + less —.
1	2 Rs.	3 Rs.	4 Rs.	5 Rs.	6 Rs.
<i>(In thousands.)</i>					
1. New major works	49	1,05	1,05	+56	..
2. Major works in progress	4,27	2,60	2,65	—1,62	+5
3. Minor works	1,80	1,64	1,62	—18	—2
4. Road Development Fund Works	96	14	14	—82	..
5. Repairs	19,36	17,72	17,77	—1,59	+5
<i>Total</i>	<i>26,88</i>	<i>23,15</i>	<i>23,23</i>	<i>—3,65</i>	<i>+8</i>

NOTE.—A detailed statement of expenditure on important new works is appended below the Appropriation Account; this is referred to as the "Statement" in the succeeding paragraphs.

2. The percentage of variations as compared with the original and modified provisions are —13.58 and +0.35 respectively as against +104.8 and —0.55 respectively in the previous year. Reasons for important variations under respective categories are contained in the following remarks reviewing the transactions in each case.

3. *New Major Works.*—Provision for only one new major work was made in the budget to the extent of 49 (item 3 of the statement). The excess over the original provision is due to the post budget decision of the Government of India to debit to Civil the expenditure (68) on Scouts posts in Waziristan constructed in 1937-38 (item 7 of the Statement) which had originally been debited against the Defence Services estimates counterbalanced by savings (12) due to technical sanction having been accorded only for a part of the budgeted work and also a definite saving in that work (item 3 of the statement).

4. *Major works in progress.*—Provision for two major works (items 2 and 4 of the statement) was made in the original budget to the extent of 2,27 and 2,00 which was subsequently reduced by 38 and 1,29 respectively. The reduction in the former case was due mainly to arrested progress of works on account of political situation in Waziristan. In the latter case, the entire amount of 2,00 was withdrawn pending decision as to the need for its retention in the budget. A sum of 71 was, however, provided during the course of the year to meet anticipated requirements. The excess of 5 over the modified provision under this head is due to late receipt of an unexpected debit (item 10 of the statement).

5. *Minor Works.*—The decrease in the original provision is due to measure of economy in N. W. F. P. (11), Baluchistan (25) and Assam (22) and reclassification of expenditure as repairs in N. W. F. P. (17) counterbalanced by provision for completion of work in Assam (3), reclassification as minor works of some works in N. W. F. P. initially charged to repairs (46) and provision for some urgent works in N. W. F. P. (10).

6. *Road Development Fund works.*—The saving against the original provision is due to abandonment of work (see item 1 of the statement) (96) counterbalanced by provision (see item 6 of the statement) to meet payment under the Workmen's Compensation Act (14). The provision under this head does not affect the budget as a whole as the expenditure is met from subvention from the Central Road Fund.

7. *Repairs.*—The reduction in the original provision is mainly due to measures of economy in N. W. F. P. (1,39), Assam (15), Baluchistan (17) and reclassification of works as minor works in N.W.F.P. (46) counterbalanced by excess provision in N. W. F. P. (i) the cost of actual commitments and damages to the Badama Post which was burnt by the tribesmen (32), (ii) reclassification of minor works as "repairs" (17), (iii) share of the Central Government in the maintenance of water supply, electric installations and perimeter at Tank (3) and (iv) replacement of fans on account of change of current (1).

8. There have been substantial variations between the original estimate and the actual expenditure in the case of two completed works detailed below :—

Description of work.	Approved estimate.	Final Cost.	Saving.	Remarks.
1	2	3	4	5
	Rs.	Rs.	Rs.	
1. Construction of a defensible post at Parachinar (item 8 of the statement).	1,26,797	98,349	28,448	The saving is due to the material obtained from demolition having fetched a higher price than was expected and provided for in the plinth area estimate and to low tenders.
2. Construction of Khaisora Roads (item 10 of the statement).	4,10,463	3,57,923	52,540	The saving is mainly due to non-utilisation of allowance for contingencies.

9. The above particulars indicate that the watch over the expenditure was satisfactory and taking into account the economy measures adopted by Government the original provision was, in view of the explanations furnished, fairly precisely estimated.

10. *Review on Works Expenditure in Account II.*—The following table compares the actual expenditure with the original and the modified provisions respectively for the works expenditure proper *vide* sub-heads B-1 and B-3.

Class of works.	Original provision.	Modified provision.	Expenditure	Outlay compared with	
				Original Appropriation More + Less —.	Modified Appropriation. More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
		(In thousands.)			
1. New Major Works	2,96	1,59	1,59	—1,37	..
2. Major Works in progress	.	1	1	+1	..
3. Minor Works	42	24	23	—19	—1
4. Repairs	31	41	41	+10	..
Total	3,69	2,25	2,24	—1,45	—1

NOTE.—A detailed statement of expenditure on important new works is appended below the Appropriation Account. This is referred to as the "Statement" in the succeeding paragraphs.

11. The percentages of total variation as compared with the original and the modified provisions are —39.3 and —0.44 respectively. Reasons for important variations under respective categories will be found in the following remarks reviewing the transactions in each case.

12. *New Major Works.*—The budget provided for three new major works (items 1, 2 and 3 in the statement) estimated to cost 2,96. Item 3 was not proceeded with as a measure of economy and the entire provision of 33 was surrendered. Items 1 and 2 contributed savings aggregating 68 and 36, due in the former case to the original estimates being based on rough calculations, deletion and postponement of certain items of the work and re-appropriation of funds to meet certain special repairs and in the latter to late start of works and the cost of construction of concrete blocks by Military labour at a lower cost.

13. *Minor Works.*—Out of the original provisions of 42, 18 were surrendered as a measure of economy. The saving of 1 against the modified allotment is trifling and needs no comment.

14. *Repairs.*—In addition to the original provision of 31, 12 were sanctioned during the year by re-appropriation of savings under Major Works to meet demands for urgent special repairs to Chitral Hospital buildings damaged by earthquake. Later on 2 were surrendered as the same could not be advantageously spent before the end of the financial year.

15. The above particulars indicate that control over works expenditure was on the whole satisfactory.

EXTERNAL AFFAIRS.

(All Non-voted.)

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "35—EXTERNAL AFFAIRS."				
A.—External Affairs Department Secretariat :				
A. 1.—Pay of Officers				
O.	1,86,200 }	1,88,000	1,85,967	—2,033
M.	1,800 }			
A. 2.—Pay of Establishments				
O.	2,33,800 }	2,28,990	2,29,277	+287
M.	—4,810 }			
A. 3.—Allowances, Honoraria, etc.				
O.	58,100 }	58,200	57,309	—891
M.	100 }			
A. 4.—Postage, Telegram and Telephone Charges				
O.	1,30,000 }	1,01,215	1,01,139	—76
M.	—28,785 }			
Col. 1.—Measure of economy.				
A. 5.—Other Contingencies				
O.	20,000 }	19,415	20,482	+1,067
M.	—585 }			
Col. 4.—Mainly due to certain debits received from the High Commissioner after the close of the year. Owing to an oversight the cost of publications indented for from the High Commissioner was left unprovided for.				
B.—Charges on account of Diplomatic and Consular Services in Iran :				
B. 1.—Pay of Officers				
O.	2,66,700 }	2,79,667	2,78,321	—1,346
M.	12,967 }			
B. 2.—Pay of Establishments				
O.	98,800 }	1,02,536	1,03,395	+859
M.	3,736 }			
B. 3.—Allowances, Honoraria, etc.				
O.	1,16,200 }	1,21,870	1,21,291	—579
M.	5,670 }			
B. 4.—Contingencies				
O.	2,53,500 }	2,17,785	2,16,887	—898
M.	—35,715 }			
Col. 1.—Due mainly to (i) improvement in political situation resulting in decreased expenditure on telegrams and (ii) reduction under contingencies as a measure of economy.				
B. 5.—Secret Expenditure				
O.	7,900 }	4,020	4,005	—15
M.	—3,880 }			
Col. 1.—Curtailement of political activities on account of financial stringency.				
B. 6.—Grants-in-aid, Contributions, etc.				
O.	2,200 }	882	1,326	+444
M.	—1,318 }			
Col. 1.—Unanticipated decrease of contribution payable. Col. 4.—Represents passage contribution of an officer adjusted after the close of the year.				

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>C.—Other Diplomatic and Administrative Charges :</i>				
<i>C. 1.—Pay of Officers</i>				
O.	5,58,600 }	5,67,187	5,66,414	—773
M.	8,587 }			
<i>C. 2.—Pay of Establishments</i>				
O.	5,03,100 }	5,04,177	5,06,777	+2,600
M.	1,077 }			
<i>C. 3.—Allowances, Honoraria, etc.</i>				
O.	2,51,100 }	2,48,478	2,46,785	—1,693
M.	—2,622 }			
<i>C. 4.—Contingencies</i>				
O.	6,23,900 }	5,35,932	5,28,723	—7,209
M.	—87,963 }			
<i>Col. 1.—</i> Mainly due to (i) saving in Gyantse due to revised postal arrangements (Rs. 48,700) (ii) economy in the Punjab (Rs. 10,163), (iii) non-utilization of the provision for purchase of two lorries for Kabul, as provision for one lorry was surrendered as an economy measure, and the charges relating to the other were adjusted in the High Commissioner's budget (Rs. 16,920) and (iv) credit afforded by the Posts and Telegraphs Department in respect of excess debits in the past on account of leave salaries of officials of that Department in Gyantse (Rs. 6,200).				
<i>C. 5.—Secret Expenditure</i>				
O.	13,000 }	11,950	11,968	+18
M.	—1,050 }			
<i>C. 6.—Grants-in-aid, Contributions, etc.</i>				
O.	13,000 }	10,971	11,143	+172
M.	—2,029 }			
<i>Col. 1.—</i> Mainly due to non-introduction of the proposed postal service between India and Sinkiang owing to unsettled conditions in China (Rs. 3,600) and provision for leave and pension contribution of certain officers not required as the actual leave salaries and pensions when drawn would be recovered from the Civil Department (Rs. 3,100), counterbalanced by increased contribution for leave salary of two officers in Kabul (Rs. 1,315), and final adjustment of passage contribution of an officer on reversion to Military Department (Rs. 3,185).				
<i>C. 7.—Establishment charges paid to Other Governments, Departments, etc.</i>				
O.	65,900 }	78,602	77,576	—1,026
M.	12,702 }			
<i>Col. 1.—</i> Increased payments to the Madras Government on account of agency functions in respect of (i) passport work (Rs. 1,427) and (ii) Afghan Refugees in the Madras Presidency for 1937-38 and 1938-39 (Rs. 8,200) and provision for expenditure in connection with the Travancore Extradition case (Rs. 3,075).				
<i>C. 8.—Deduct—Establishment and Other charges recovered from Other Governments, Departments, etc.</i>				
		—2,31,400	—2,31,061	+339
<i>D.—Subsidies :</i>				
<i>D. 1.—Muscat Subsidy</i>				
		86,400	86,400	..
<i>D. 2.—Bhutan Subsidy</i>				
		1,00,000	1,00,000	..
<i>D. 3.—Other Subsidies</i>				
O.	27,100 }	25,600	25,484	—116
M.	—1,500 }			
<i>E.—Entertainment Charges</i>				
O.	26,200 }	29,781	29,873	+92
M.	3,581 }			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>F.—Special Diplomatic Expenditure :</i>				
<i>F. 1.—Presents to the Government of Nepal</i>		10,00,000	10,00,000	..
<i>G.—Works</i>				
	O. 45,100 }	33,491	32,642	—849
	M. —11,609 }			
<i>Col. 1.—Mainly in Gyantse due to postponement of works due to shortage of labour.</i>				
<i>H.—Refugees and State Prisoners :</i>				
<i>H. 1.—Charges in connection with the late Ex-Amir of Afghanistan:</i>				
<i>H. 1 (1).—Pay of Officers</i>				
	O. 1,200 }	1,130	1,168	+38
	M. —70 }			
<i>H. 1 (2).—Pay of Establishments</i>				
	O. 1,100 }	1,020	1,105	+85
	M. —80 }			
<i>H. 1 (3).—Allowances, Honoraria, etc.</i>				
	O. 23,400 }	24,320	24,542	+322
	M. 820 }			
<i>H. 1 (4).—Contingencies</i>				
	O. 1,400 }	1,260	1,357	+97
	M. —140 }			
<i>H. 2.—Charges in connection with the late Ayub Khan</i>				
	O. 30,200 }	30,000	29,722	—278
	M. —200 }			
<i>H. 3.—Kabul Refugees and State Prisoners</i>				
	O. 1,83,300 }	1,81,420	1,78,257	—3,163
	M. —1,830 }			
<i>H. 4.—Other Refugees and State Prisoners</i>				
	O. 40,100 }	40,183	40,277	+94
	M. 83 }			
<i>H. 5.—Political Pensions</i>		7,500	6,365	—1,135
<i>Col. 4.—Payments claimed less than anticipated.</i>				
<i>I.—Miscellaneous :</i>				
<i>I. 1.—Pay of Establishments</i>		17,200	17,240	+40
<i>I. 2.—Durbar Presents</i>				
	O. 3,800 }	5,360	5,365	+5
	M. 1,560 }			
<i>Col. 1.—Visit of His Excellency the Viceroy to Nepal.</i>				
<i>I. 3.—Indian Delegation to the League of Nations :</i>				
<i>I. 3 (1).—Pay of officers</i>				
	O. 1,000 }	..	..	..
	M. —1,000 }			
<i>Col. 1.—The official Member of the Delegation was on leave, and his leave salary paid by the High Commissioner for India.</i>				
<i>I. 3 (2).—Travelling and Other Expenses</i>				
	O. 5,000 }	3,800	3,687	—113
	M. —1,200 }			
<i>Col. 1.—One of the delegates being on leave, it was not necessary to incur any expenditure on account of passage.</i>				

Major Head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>I.—Miscellaneous—contd.</i>			
<i>I. 4.—International Labour Conference :</i>			
<i>I. 4 (1).—Travelling Expenses</i>			
O. 15,000	11,700	11,311	—389
M. —3,300			
<i>Col. 1.—Non-engagement of secretaries by the employers' and workers' delegates and smaller claims in respect of subsistence and travelling allowances.</i>			
<i>I. 4 (2).—Other Expense</i>	1,000	1,000	..
<i>I. 5.—Representation to the League of Nations Advisory Committee on Social Questions</i>	3,700	1,903	—1,797
<i>Col. 4.—Allowances, etc., of the Representative having been paid by the India Office.</i>			
<i>I. 6.—Payments to the Crown Representative for training of Political Service Probationers</i>	80,000	80,000	..
<i>I. 7.—Expenditure in connection with Destitute Indian Pilgrims Repatriated from Iraq</i>			
O. 5,600	5,460	6,688	+1,228
M. —140			
<i>Col. 4.—The expenditure is of a fluctuating nature.</i>			
<i>I. 8.—Other Expenses</i>			
O. 67,900	2,39,057	2,39,952	+895
M. 1,71,157			
<i>Col. 1.—In Bombay (Rs. 1,23,135) due to refund of payment to be made by Aden in connection with the financial settlement written off after the preparation of budget and in India to meet expenditure on Lhasa Mission (Rs. 47,000).</i>			
<i>J.—Establishment Charges Paid to Other Governments, Departments, etc.</i>			
O. 16,200	17,098	16,535	—563
M. 898			
<i>K.—Rural Development :</i>			
<i>K. 1.—Expenditure on Schemes of Rural Development</i>			
M. 2,380	2,380	2,272	—108
<i>Col. 1.—To meet expenditure on certain development schemes in the Gilgit Agency.</i>			
<i>K. 2.—Deduct—Amount met from the Fund for Economic Development and Improvement of Rural Areas</i>			
M. —2,380	—2,380	—2,272	+108
<i>Col. 1.—See K. 1.</i>			
<i>L.—Charges in England</i>			
<i>L. 1.—Secretary of State for India :</i>			
<i>L. 1 (1).—Leave and Deputation Salaries, etc.</i>			
O. 6,000	12,000	10,937	—1,063
M. 6,000			
<i>L. 1 (2).—Miscellaneous</i>			
O. 37,000	1,41,000	1,40,331	—669
M. 1,04,000			
<i>Col. 1.—Increase represents cost of repatriation of Indians from Shanghai (Rs. 93,338) and grant for relief of distress in Spain (Rs. 10,000).</i>			

EXTERNAL AFFAIRS.

373

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
<i>L.—Charges in England—contd.</i>				
<i>L. 1 (3).—League of Nations Assembly and Committees</i>				
O. 27,000 } M. —6,000 }	21,000	20,633	—367	
<i>Col. 1.—Expenses in connection with additional sessions have been less than expected.</i>				
<i>L. 1 (4).—Contributions towards Ex- penses of the League of Nations Secretariat</i>				
O. 9,69,000 } M. —9,000 }	9,60,000	9,59,295	—705	
<i>Col. 1.—Saving due to favourable rate of exchange.</i>				
<i>L. 1 (5).—International Labour Con- ference</i>				
O. 16,000 } M. —6,000 }	10,000	8,600	—1,400	
<i>Col. 1.—See L. 1 (3).</i>				
<i>L. 2.—High Commissioner for India :</i>				
<i>L. 2 (1).—Leave and Deputation Salaries and Sterling Overseas Pay</i>				
O. 3,32,000 } M. —82,000 }	2,50,000	2,50,425	+425	
<i>Col. 1.—See paragraph 29 of the Audit Report.</i>				
<i>L. 2 (2).—Stores for India</i>				
O. 8,000 } M. 1,000 }	9,000	9,977	+977	
<i>Col. 4.—Unforeseen additional demands.</i>				
<i>L. 2 (3).—Other Items</i>				
O. 1,000 } M. 3,000 }	4,000	3,000	—1,000	
<i>Col. 1.—Mainly outfit allowance of an officer. Col. 4.—Less purchases of Tosha Khana articles for the Kabul Legation.</i>				
<i>M.—Loss or Gain by Exchange</i>				
M. 7,400	7,400	5,110	—2,290	
<hr/>				
<i>Totals</i>	Gross	66,43,037	66,20,238	—22,799
	Deductions	—2,33,780	—2,33,333	+447
	Net	64,09,257	63,86,905	—22,352

NOTE.

Sub-head I. 8.—Expenditure on the Mission to Lhasa recorded under this sub-head was Rs. 46,923 in 1938-39. The Mission is still in progress.

BALUCHISTAN.

(All Non-voted).

Abstract of Accounts.		Final	Actual	Excess +
		Appropriation.	Expenditure.	Saving —.
1	2	3	4	
	Rs.	Rs.	Rs.	
<i>Account I.—Direct Demands on the Revenue—</i>				
<i>Land Revenue</i>	3,47,967	3,47,607	—360	
<i>Account II.—Other Direct Demands on the Revenue</i>	1,79,412	1,78,945	—467	
<i>Account III.—General Administration</i>	10,04,220	9,98,524	—5,696	
<i>Account IV.—Administration of Justice</i>	1,05,265	1,05,056	—209	
<i>Account V.—Jails and Convict Settlements</i>	1,78,940	1,78,032	—908	
<i>Account VI.—Police</i>	<i>Gross</i>	10,96,585	10,95,834	—751
	<i>Deductions</i>	—82,350	—83,171	—821
	<i>Net</i>	10,14,235	10,12,663	—1,572
<i>Account VII.—Education</i>	3,08,820	3,07,691	—1,129	
<i>Account VIII.—Medical and Public Health</i>	3,50,900	3,44,170	—6,730	
<i>Account IX.—Agriculture, Scientific Departments, Miscellaneous Departments, etc.</i>	<i>Gross</i>	1,45,455	1,41,459	—3,996
	<i>Deductions</i>	—20,700	—15,504	+5,196
	<i>Net</i>	1,24,755	1,25,955	+1,200
<i>Account X.—Civil Works</i>				
	<i>Gross</i>	8,37,452	8,31,272	—6,180
	<i>Deductions</i>	—11	—28	—17
	<i>Net</i>	8,37,441	8,31,244	—6,197
<i>Account XI.—Miscellaneous</i>	2,38,410	2,36,680	—1,730	
<i>Account XII.—Extraordinary Charges</i>	1,14,275	1,14,001	—274	
<i>Account XIII.—Charges in England</i>	1,59,800	1,54,424	—5,376	
<i>Totals</i>	<i>Gross</i>	50,67,501	50,33,695	—33,806
	<i>Deductions</i>	—1,03,061	—98,703	+4,358
	<i>Net</i>	49,64,440	49,34,992	—29,448

NOTES.

1. Sub-head C.2.—Account II.—The arrangement described under this sub-head has brought in a revenue of Rs. 1,10,400 which was more than the actual expenditure.

2. The original appropriation sanctioned in this Demand was Rs. 74,89,000 which was reduced to Rs. 49,64,440 by surrender of savings amounting to Rs. 25,24,560, the major portion of which occurred in Account X due to exercise of economy and slow progress of work in connection with the reconstruction of Quetta. Compared with the original appropriation the Saving amounted to Rs. 25,54,008 which was reduced to Rs. 29,448 by reason of the surrender. The final saving is the net result of a gross saving of Rs. 33,806 due to less expenditure and an excess of Rs. 4,358 due to decrease in recoveries.

3. *Account XII, Sub-head A. 2.*—An instance of infructuous expenditure has been reported in connection with the provision of sleeping accommodation on the outposts of an earthquake area. It was due (i) to the lowering of roofs by means of sandbags, allowing 100 per cent. wastage for sand and bags, instead of by dismantling and re-roofing with the same material which would have been more economical and (ii) to renewing a portion (20,479 sq. ft.) of the roofs already lowered (40,813 sq. ft.) with corrugated galvanised iron sheets, etc., instead of carrying out the lowering and renewal simultaneously which would have resulted in a substantial saving to Government. The ineffectual expenditure on this account is not exactly ascertainable but is estimated to be substantial. The extra expenditure has been attributed to an error of judgment for which disciplinary action has been taken and to the hurry in execution which made the effective supervision of the scattered work very difficult.

4. As desired by the Public Accounts Committee in paragraph 66 of the Proceedings in their Report on the Accounts of 1935-36, the provision for works which was previously included in the grant for Civil Works has been transferred to this Appropriation with effect from 1938-39.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Major Head and Sub-head. 1	Final Appropriation. 2 Rs.	Actual Expenditure. 3 Rs.	Excess + Saving —. 4 Rs.
A.—Charges of Administration :			
A. 1.—Pay of Establishments			
O. 1,20,800 } M. 2,400 }	1,23,200	1,23,152	—48
A. 2.—Allowances, Honoraria, etc.			
O. 25,300 } M. 1,180 }	26,480	26,406	—74
A. 3.—Other Charges			
O. 11,300 } M. 250 }	11,550	11,475	—75
B.—Land Records :			
B. 1.—Pay of Establishments			
O. 85,800 } M. —1,300 }	84,500	84,122	—378
B. 2.—Other Charges			
O. 23,900 } M. —11,225 }	12,675	12,419	—256
<i>Col. 1.—Postponement of works as a measure of economy and realisation of 10 per cent. cut imposed by the Government of India.</i>			
C.—Colonization :			
C. 1.—Pay of Officers	M. 14,580	14,580	14,552 —28
<i>Col. 1.—To meet the pay of colonization officer, Nasirabad and an officer on special duty for which no provision was made in the original budget.</i>			
C. 2.—Pay of Establishments			
O. 26,400 } M. —1,300 }	25,100	25,076	—24
C. 3.—Allowances, Honoraria, etc.			
O. 3,000 } M. 3,722 }	6,722	6,682	—40
<i>Col. 1.—To meet the travelling allowance of officers mentioned under C. 1 above for which no provision was sanctioned in the original budget.</i>			
C. 4.—Other Charges			
O. 3,000 } M. 500 }	3,500	3,500	..
C. 5.—Grants-in-aid, Contributions, etc.			
M. 1,060	1,060	1,055	—5
<i>Col. 1.—To meet passage contributions of officers mentioned under C. 1 above.</i>			
D.—Miscellaneous			
O. 46,500 } M. —7,900 }	38,600	39,168	+568
<i>Col. 1.—Due to the death of certain recipients of assignments and cash allowances.</i>			
Total	3,47,967	3,47,607	—360

ACCOUNT II.—OTHER DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>A.—Excise :</i>				
<i>A. 1.—Pay of Officers</i>	O. 5,700 M. —300	5,400	5,379	—21
<i>A. 2.—Pay of Establishments</i>	O. 16,400 M. —1,900	14,500	14,409	—91
<i>A. 3.—Other Charges</i>	O. 7,400 M. —1,070	6,330	6,242	—88
<i>A. 4.—Cost of Opium supplied to Excise Department</i>	O. 7,000 M. 2,240	9,240	9,240	..
<i>Col. 1.—To meet actual requirements.</i>				
<i>A. 5.—Deduct—Probable Savings</i>	O. —1,500 M. 1,500	..	..	..
<i>Col. 1.—The cut was realised to the extent of Rs. 1,230 only.</i>				
<i>B.—Stamps</i>				
	O. 3,000 M. 740	3,740	3,622	—118
<i>C.—Forest :</i>				
<i>C. 1.—Pay of Establishments</i>	O. 25,600 M. 2,100	27,700	27,683	—17
<i>C. 2.—Other Charges</i>	O. 34,400 M. 74,022	1,08,422	1,08,398	—24
<i>Col. 1.—Mainly to meet expenditure in connection with the supply of Ephedra shrub to public by the Forest Department for which there was an increased demand during the course of the year.</i>				
<i>D.—Registration</i>				
	O. 3,000 M. 1,080	4,080	3,972	—108
<i>Col. 1.—To meet actual requirements due to increase in Registration work.</i>				
<i>Total</i>		1,79,412	1,78,945	—467

ACCOUNT III.—GENERAL ADMINISTRATION.

<i>A.—Heads of Provinces—Chief Commissioners :</i>				
<i>A. 1.—Pay of Officers</i>	O. 1,37,600 M. 5,700	} 1,43,300	1,42,826	—474
<i>A. 2.—Pay of Establishments</i>	O. 1,09,900 M. 2,700	} 1,12,600	1,12,296	—304
<i>A. 3.—Allowances, Honoraria, etc.</i>	O. 56,700 M. —6,680	} 50,020	49,800	—220
<i>A. 4.—Contingencies</i>	O. 62,100 M. —12,200	} 49,900	49,619	—281
<i>Col. 1.—Mainly due to economy.</i>				
<i>A. 5.—Grants-in-aid, Contributions, etc. :</i>	M. 1,000	1,000	905	—95
<i>Col. 1.—To meet actual expenditure on passage contribution.</i>				

ACCOUNT III.—GENERAL ADMINISTRATION—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

*B.—District Administration :**B. 1.—General Establishments—District Establishments :*

<i>B. 1 (1).—Pay of Officers</i>			
O. 1,47,300	1,28,500	1,28,684	+184
M. —18,800			

<i>B. 1 (2).—Pay of Establishments</i>			
O. 1,95,000	1,97,250	1,96,944	—306
M. 2,250			

<i>B. 1 (3).—Allowances, Honoraria, etc.</i>			
O. 74,500	69,950	69,591	—359
M. —4,550			

<i>B. 1 (4).—Contingencies</i>			
O. 62,100	51,100	51,101	+1
M. —11,000			

Col. 1.—Mainly due to measures of economy.

B. 1 (5).—Grants-in-aid, Contributions, etc.

O. 300	..	..	..
M. —300			

B. 2.—General Establishments—Treasury Establishments :

<i>B. 2 (1).—Pay of Officers</i>	10,200	10,200	..
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<i>B. 2 (2).—Pay of Establishments</i>			
O. 44,600	43,200	43,103	—97
M. —1,400			

<i>B. 2 (3).—Other charges</i>			
O. 13,500	12,880	12,842	—38
M. —620			

B. 3.—Sub-Divisional Establishments :

<i>B. 3 (1).—Pay of Officers</i>			
O. 1,47,300	1,28,500	1,28,684	+184
M. —18,800			

<i>B. 3 (2).—Pay of Establishments</i>			
O. 65,000	65,750	65,648	—102
M. 750			

<i>B. 3 (3).—Allowances, Honoraria, etc.</i>			
O. 37,300	34,980	34,796	—184
M. —2,320			

<i>B. 3 (4).—Contingencies</i>			
O. 22,300	17,030	17,034	+4
M. —5,270			

Col. 1.—Due to measures of economy.

B. 3 (5).—Grants-in-aid, Contributions, etc.

O. 1,200	500	452	—48
M. —700			

ACCOUNT III.—GENERAL ADMINISTRATION—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>B.—District Administration—concl'd.</i>			
<i>B. 4.—Other Establishments :</i>			
<i>B. 4 (1)—Pay of Establishments</i>			
O. 41,700 }	40,700	40,029	—671
M. —1,000 }			
<i>B. 4 (2)—Allowances, Honoraria, etc.</i>			
O. 8,000 }	5,750	5,498	—252
M. —2,250 }			
<i>Col. 1.—Partly due to measures of economy and partly to the post of an overseer having remained vacant and filled in later on by a junior officer.</i>			
<i>B. 4 (3)—Grants-in-aid</i>			
O. 600 }	980	973	—7
M. 380 }			
<i>B. 4 (4)—Staging and Encamping Ground Contingencies</i>			
O. 12,000 }	11,150	11,035	—115
M. —850 }			
<i>B. 4 (5)—Other Contingencies</i>			
O. 13,500 }	8,480	7,709	—771
M. —5,020 }			
<i>Col. 1.—Due to measures of economy.</i>			
<i>C.—Subsidies</i>	1,00,600	1,00,600	..
<i>D.—Entertainment Charges</i>			
O. 77,000 }	69,900	68,155	—1,745
M. —7,100 }			
<i>E.—Block Recovery</i>	—3,50,000	—3,50,000	..
<i>J.—Deduct—Probable Savings</i>			
O. —10,300 }	..	..	..
M. 10,300 }			
<i>Col. 1.—Realised in full.</i>			
<i>Total</i>	10,04,220	9,98,524	—5,696

ACCOUNT IV.—ADMINISTRATION OF JUSTICE.

<i>A.—Law Officers</i>			
O. 3,500 }	2,200	2,118	—82
M. —1,300 }			
<i>Col. 1.—Due to less legal suits.</i>			
<i>B.—Judicial Commissioner's Court :</i>			
<i>B. 1.—Pay of Establishments</i>			
O. 9,000 }	10,300	10,292	—8
M. 1,300 }			
<i>B. 2.—Other Charges</i>			
O. 1,000 }	1,750	1,746	—4
M. 750 }			

ACCOUNT IV.—ADMINISTRATION OF JUSTICE—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>C.—Civil and Sessions Courts :</i>				
<i>C. 1.—Pay of Officers</i>				
	O. 18,000 }	9,600	9,600	..
	M. —8,400 }			
<i>Col. 1.—Mainly due to transfer of provision for three Sub-Judges from this head to C.2.</i>				
<i>Also Rs. 1,800 provided for special pay to District and Sessions Judge not approved by the Government of India. The original estimate was accepted provisionally pending reorganisation of the judiciary in Baluchistan.</i>				
<i>C. 2.—Pay of Establishments</i>				
	O. 16,400 }	21,750	21,679	—71
	M. 5,350 }			
<i>Col. 1.—See C. 1. above.</i>				
<i>C. 3.—Other Charges</i>				
	O. 6,200 }	8,840	8,813	—27
	M. 2,640 }			
<i>Col. 1.—Partly to make good money embezzled and written off and partly to meet the cost of reorganisation of the Judicial Department.</i>				
<i>D.—Criminal Courts :</i>				
<i>D. 1.—Pay of Officers</i>				
	O. 24,500 }	21,410	21,403	—7
	M. —3,090 }			
<i>D. 2.—Pay of Establishments</i>				
	O. 13,700 }	15,650	15,649	—1
	M. 1,950 }			
<i>D. 3.—Other Charges</i>				
	O. 8,700 }	13,765	13,756	—9
	M. 5,065 }			
<i>Col. 1.—To meet actual expenditure due to increase in the number of cases.</i>				
	<i>Total</i>	<u>1,05,265</u>	<u>1,05,056</u>	<u>—209</u>

ACCOUNT V.—JAILS AND CONVICT SETTLEMENTS.

<i>A.—Jails :</i>				
<i>A. 1.—Pay of Officers</i>				
	O. 12,700 }	13,330	13,323	—7
	M. 630 }			
<i>A. 2.—Pay of Establishments</i>				
	O. 85,300 }	83,190	83,035	—155
	M. —2,110 }			
<i>A. 3.—Allowances, Honoraria, etc.</i>		4,700	4,649	—51
<i>A. 4.—Dietary, Clothing and Bedding Charges, and other Contingencies</i>				
	O. 66,100 }	70,060	69,345	—715
	M. 3,960 }			
<i>A. 5.—Establishment Charges paid to other Governments, Departments, etc.</i>				
	M. 360	360	353	—7

ACCOUNT V.—JAILS AND CONVICT SETTLEMENTS—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>B.—Jail Manufactures</i>				
	O. 9,200 }	7,300	7,327	+27
	M. —1,900 }			

Col. 1.—Due to economy in purchase of raw materials.

<i>Total</i>	1,78,940	1,78,032	—908
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ACCOUNT VI.—POLICE.

*A.—District Executive Force—District Police :**A. 1.—Pay of Officers*

O. 57,000 }	62,680	62,666	—14
M. 5,680 }			

A. 2.—Police Force

O. 6,95,700 }	7,36,300	7,35,500	—800
M. 40,600 }			

Col. 1.—To meet pay of treasury guards and cost of additional police force sanctioned by the Government of India.

A. 4.—Office Establishments

O. 49,200 }	45,100	44,886	—214
M. —4,100 }			

A. 5.—Travelling Allowance

O. 41,200 }	49,180	49,004	—176
M. 7,980 }			

Col. 1.—Due partly to travelling allowance of police deputed in connection with the Bugti Disturbance and partly to travelling allowance of Police guards on sub-treasuries for which no provision was sanctioned in the budget.

A. 6.—Other Allowances, Honoraria, etc.

O. 70,300 }	74,900	75,114	+214
M. 4,600 }			

A. 7.—Arms and Ammunitions

O. 2,700 }	5,450	5,380	—70
M. 2,750 }			

Col. 1.—Due to re-armament of police.

A. 8.—Other Contingencies

O. 67,500 }	66,095	66,366	+271
M. —1,405 }			

A. 9.—Grants-in-aid

O. 32,900 }	40,830	40,810	—20
M. 7,930 }			

Col. 1.—Larger expenditure on issue of clothing, as more recruits than anticipated were enlisted.

A. 10.—Deduct—Amount recovered from other Governments, Departments, etc.

O. —1,01,600 }	—70,600	—70,600	..
M. 31,000 }			

Col. 1.—Due to less recovery than anticipated from the Railway Department on account of "Order Police".

ACCOUNT VI.—POLICE—*concl'd.*

Major Head and Sub-head.	Final Appropriation	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
<i>B.—Transfers to the General Police Fund</i>			
O. 10,000 }	13,500	13,483	—17
M. 3,500 }			
<i>Col. 1.—Mainly due to increased recoveries from the Railway Department.</i>			
<i>C.—Deduct—Amount met from the General Police Fund.</i>			
O. —10,000 }	—11,750	—12,571	—821
M. —1,750 }			
<i>Col. 1.—To meet actual requirements. This is a fluctuating charge.</i>			
<i>D.—Contribution to the Punjab Government for the Police Training School, Phillaur</i>			
O. 1,100 }	2,550	2,625	+75
M. 1,450 }			
<i>Col. 1.—More men were sent for training in the Police Training School.</i>			
Totals {			
Gross	10,96,585	10,95,834	—751
Deductions	—82,350	—83,171	—821
Net	10,14,235	10,12,663	—1,572

ACCOUNT VII.—EDUCATION.

*A.—Government Secondary Schools :**A. 1.—Pay of Officers*

O. 18,600 }	18,720	18,712	—8
M. 120 }			

A. 2.—Pay of Establishments

O. 85,400 }	80,300	80,202	—98
M. — 5,100 }			

A. 3.—Other Charges

O. 11,700 }	11,405	11,402	—3
M. —295 }			

A. 4.—Grants-in-aid, Contributions, etc.

M. 600	600	600	..
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B.—Grants-in-aid to Non-Government Secondary Schools

O. 10,000 }	14,790	14,781	—9
M. 4,790 }			

Col. 1.—Grants had to be sanctioned for more Non-Government institutions than originally provided for.

*C.—Government Primary Schools :**C. 1.—Pay of Establishments*

O. 84,200 }	83,400	82,935	—465
M. —800 }			

C. 2.—Other Charges

O. 20,800 }	23,265	23,171	—94
M. 2,465 }			

ACCOUNT VII.—EDUCATION—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>D.—Grants-in-aid to Non-Government Primary Schools</i>			
O. 6,500 }	..	..	..
M. —6,500 }			
Col. 1.—Transferred to various relevant sub-heads as usual. This system of account- ing has since been discontinued.			
<i>E.—Grants-in-aid to Non-Government Special Schools</i>			
O. 10,800 }	9,650	9,619	—31
M. —1,150 }			
<i>F.—General :</i>			
<i>F. 1.—Inspection :</i>			
<i>F. 1 (1)—Pay of Establishments</i>			
O. 18,400 }	26,730	26,620	—110
M. 8,330 }			
Col. 1.—Due to temporary establishment sanctioned for the office of the Superintendent of Education in Baluchistan to cope with the increase in work due to re-organization.			
<i>F. 1 (2)—Other Charges</i>			
O. 6,900 }	10,170	10,173	+3
M. 3,270 }			
Col. 1.—Due to re-organization of Education Office.			
<i>F. 2.—Scholarships</i>			
O. 37,500 }	22,200	22,130	—70
M. —15,300 }			
Col. 1.—Mainly due to discontinuance of scholarships in the Primary Schools.			
<i>F. 3.—Miscellaneous :</i>			
<i>F. 3 (1).—Charges paid to other Govern- ments, Departments, etc. :</i>			
M. 3,960 }	3,960	3,720	—240
Col. 1.—To meet actual expenditure on the training of teachers included in the lump provision under Sub-head G.			
<i>F. 3 (2).—Other charges :</i>			
O. 2,200 }	3,630	3,626	—4
M. 1,430 }			
Col. 1.—Mainly provision for examination charges which were formerly paid out of receipts from admission fees.			
<i>G.—Re-organisation of Educational System :</i>			
O. 50,000 }	..	..	..
M. —50,000 }			
Col. 1.—Actual expenditure under this sub-head amounted to Rs. 26,300 which has been accounted for under proper Sub-heads, while the balance was re-appropriated to meet excesses elsewhere with the previous approval of the Government of India.			
<i>Total</i>	<i>3,08,320</i>	<i>3,07,691</i>	<i>—1,129</i>

ACCOUNT VIII.—MEDICAL AND PUBLIC HEALTH.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Medical Establishment :			
A. 1.—Pay of Officers			
O. 73,100 }	68,800	68,623	—177
M. —4,300 }			
A. 2.—Pay of Establishments			
O. 23,100 }	22,300	22,179	—121
M. —800 }			
A. 3.—Allowances and Contingencies			
O. 13,400 }	15,600	15,534	—66
M. 2,200 }			
Col. 1.—Partly due to transfers among I. M. S. officers and partly due to extensive touring by incoming officers.			
A. 4.—Grants-in-aid, Contributions, etc.			
M. 600 }	600	600	..
B.—Hospitals and Dispensaries :			
B. 2.—Pay of Establishments			
O. 1,32,200 }	1,31,200	1,30,781	—419
M. —1,000 }			
B. 3.—Allowances, Honoraria, etc.			
O. 18,500 }	19,160	18,973	—187
M. 660 }			
B. 4.—Cost of Medicines, Diet, Clothing and Bedding of Patients			
O. 40,000 }	40,560	39,495	—1,065
M. 560 }			
B. 5.—Furniture and Apparatus			
O. 5,500 }	4,750	4,603	—147
M. —750 }			
B. 6.—Other Expenses			
O. 14,400 }	11,800	11,790	—10
M. —2,600 }			
Col. 1.—Due to economy.			
B. 7.—Grants-in-aid to Hospitals and Dispensaries			
O. 19,900 }	14,200	14,076	—124
M. —5,700 }			
Col. 1.—Due to discontinuance of Grants-in-aid to Sibi and Fort Sandeman Female Dispensaries which have been converted into Government dispensaries.			
C.—Mental Hospital			
O. 13,000 }	10,100	6,049	—4,051
M. —2,900 }			
Col. 1.—Due to early release of certain lunatics. Col. 4.—Due to a debit for Rs. 3,934 on account of maintenance charges of lunatics not having been raised by Comptroller, Sind, during the year. As the debit was expected, these savings could not be surrendered.			
D.—Medical Colleges and Schools—			
Amount paid to other Governments, Departments, etc.			
O. 900 }	1,150	1,150	..
M. 250 }			
E.—Public Health Establishment :			
E. 1.—Pay of Establishments			
O. 5,700 }	5,300	5,109	—191
M. —400 }			
E. 2.—Other Charges			
O. 4,300 }	3,380	3,208	—172
M. —920 }			
F.—Grants-in-aid for Public Health Purposes			
2,000	2,000	2,000	..
Total	3,50,900	3,44,170	—6,730

ACCOUNT IX.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>A.—Agriculture—Experimental Farms :</i>				
<i>A. 1.—Pay of Establishments</i>				
	O. 6,200 }	6,100	6,010	--90
	M. —100 }			
<i>A. 2.—Other Charges</i>				
	O. 9,600 }	8,955	8,948	--7
	M. —645 }			
<i>B.—Agriculture—Agricultural Experiments :</i>				
<i>B. 1.—Pay of Officers</i>				
	O. 12,400 }	11,040	13,057	+2,017
	M. —1,360 }			
<i>Col. 4.—Due to adjustment of an unanticipated debit for leave salary after the close of the year.</i>				
<i>B. 2.—Pay of Establishments</i>				
	O. 8,300 }	12,830	11,196	--1,634
	M. 4,530 }			
<i>Col. 1.—To meet the establishment charges in connection with the Canning Scheme. See B. 5 below. Col. 4.—See B. 4.</i>				
<i>B. 3.—Allowances, Honoraria, etc.</i>				
	O. 6,000 }	4,800	4,799	--1
	M. —1,200 }			
<i>Col. 1.—Due to the post of Agricultural officer having remained vacant for a part of the year and to economy.</i>				
<i>B. 4.—Contingencies.</i>				
	O. 3,900 }	19,090	15,319	--3,771
	M. 15,190 }			
<i>Col. 1.—See B. 2, Col. 1 above. Col. 4.—Could not be surrendered due to misapprehension on the part of Agricultural officer.</i>				
<i>B. 5.—Deduct—Recoveries from the Imperial Council of Agricultural Research.</i>				
	M. —20,700	--20,700	--15,504	+5,196
<i>Col. 1.—See B. 2 and B. 4, Col 1. Col. 4.—The actual expenditure on Canning Scheme fell short of the sanctioned provision and this led to corresponding excess under this head.</i>				
<i>C.—Agriculture—Entomological Research :</i>				
<i>C. 1.—Pay of Establishments</i>				
	O. 4,900 }	4,800	4,774	--26
	M. —100 }			
<i>C. 2.—Allowances, Honoraria, etc.</i>				
	O. 1,000 }	1,630	1,607	--23
	M. 630 }			
<i>C. 3.—Contingencies.</i>				
	O. 1,800 }	1,620	1,617	--3
	M. —180 }			

ACCOUNT IX.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>D.—Agriculture—Seed Farm Establishment :</i>			
<i>D. 1.—Pay of Establishments</i>			
O. 2,700 }	2,550	2,530	—20
M. —150 }			
<i>D. 2.—Other Charges</i>			
O. 4,800 }	4,370	4,368	—2
M. —430 }			
<i>E.—Agriculture—Public Exhibition and Fairs :</i>			
<i>Grants-in-aid to the Quetta Horse Show.</i>			
O. 3,400 }	2,900	2,900	..
M. —500 }			
<i>F.—Veterinary Charges :</i>			
<i>F. 1.—Superintendence—</i>			
<i>Pay of Officers</i>			
O. 9,100 }	5,880	5,872	—8
M. —3,220 }			
<i>Col. 1.—Due to the appointment of a new officer drawing less pay.</i>			
<i>F. 2.—Subordinate Establishments :</i>			
<i>F. 2 (1).—Pay of Establishments</i>			
O. 24,900 }	21,920	21,788	—132
M. —2,980 }			
<i>F. 2 (2).—Other Charges</i>			
O. 12,200 }	9,460	9,387	—73
M. —2,740 }			
<i>Col. 1.—Discontinuance of local allowance to the Deputy Superintendent, Civil Veterinary Department and Curtailment of other expenditure as a measure of economy.</i>			
<i>F. 3.—Hospitals and Dispensaries :</i>			
<i>F. 3 (1).—Pay of Establishments</i>			
O. 3,700 }	3,600	3,513	—87
M. —100 }			
<i>F. 3 (2).—Other Charges</i>			
O. 15,100 }	12,610	12,534	—76
M. —2,490 }			
<i>Col. 1.—Partly due to economy and partly to abolition of compensatory local allowance.</i>			
<i>G.—Co-operation—Other Charges</i>			
M. 140	140	140	..
<i>I.—Exploration of Coal, Petroleum and Minerals :</i>			
<i>I. 1.—Pay of Establishments</i>			
O. 3,100 }	3,120	3,116	—4
M. 20 }			
<i>I. 2.—Other Charges</i>			
O. 900 }	990	984	—6
M. 90 }			

ACCOUNT IX.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>J.—Miscellaneous Departments :</i>				
<i>J. 1.—Examination</i>		800	760	—40
<i>J. 2.—Boilers Factory and Electricity Inspection :</i>				
<i>J. 2 (1).—Pay of Officers</i>				
O.	2,400	2,630	2,627	—3
M.	230			
<i>J. 2 (2).—Pay of Establishments</i>				
O.	1,100	1,220	1,220	..
M.	120			
<i>J. 2 (3).—Other Charges</i>				
O.	1,700	2,400	2,393	—7
M.	700			
<i>Totals</i>	Gross	1,45,455	1,41,459	—3,996
	Deductions	—20,700	—15,504	+5,196
	Net	1,24,755	1,25,955	+1,200

ACCOUNT X.—CIVIL WORKS.

A.—Ordinary Civil works :

A. 1.—Original works—Buildings :

A. 1 (1).—Major Works

M.	900	900	868	—32
----	-----	-----	-----	-----

A. 1 (2).—Minor works :

O.	54,000	49,912	49,727	—185
M.	—4,038			

A. 2.—Original works—Communications:

A. 2 (1).—Minor works

O.	3,000	2,893	2,828	—65
M.	—107			

A. 3.—Original works—Miscellaneous :

A. 3 (1).—Major works

O.	3,00,000	14,974	14,996	+22
M.	—2,85,026			

Col. 1.—Postponement of expenditure.

A. 4.—Repairs :

A. 4 (1).—Buildings

O.	2,90,000	2,41,463	2,37,481	—3,982
M.	—48,537			

Col. 1.—(i) Economy (Rs. 29,212), (ii) postponement of less urgent items of expenditure (Rs. 4,900), and (iii) Transfer of expenditure on account of renewal affecting the capital cost of buildings (Rs. 14,425).

A. 4 (2).—Communications

O.	10,000	9,423	9,022	—401
M.	—577			

ACCOUNT X.—CIVIL WORKS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
<i>A.—Ordinary Civil Works—contd.</i>			
<i>A. 5.—Establishment charges credited to other Governments, Departments, etc.:</i>			
<i>A. 5 (1).—M. E. S., Baluchistan</i>			
O. 1,41,200	72,232	73,642	+1,410
M. —68,968			
<i>Col. 1.—Less works carried out as a measure of economy.</i>			
<i>Col. 4.—Due to percentage charges having been levied wrongly on the cost of electric energy supplied to civil buildings.</i>			
<i>A. 5 (2).—Irrigation Department, Baluchistan</i>			
O. 9,900	11,777	11,107	—670
M. 1,877			
<i>Col. 1.—To meet the expenditure incurred in connection with Quetta water supply project.</i>			
<i>A. 6.—Tools and Plant :</i>			
<i>A. 6 (1).—New supplies</i>			
M. 8,881	8,881	8,881	..
<i>Col. 1.—To meet the cost of casing pipes for a Well Drill and the additional parts required for a Bucyrus Armstrong model 33—Well Drill Type 'A'.</i>			
<i>A. 6 (2).—Repairs and Carriage :</i>			
O. 5,500	..	..	..
M. —5,500			
<i>Col. 1.—Postponement of less urgent items of expenditure.</i>			
<i>A. 6 (3).—Tools and Plant charges credited to other Governments, Departments, etc.</i>			
O. 10,400	4,909	4,908	—1
M. —5,491			
<i>Col. 1.—Less work carried out as a measure of economy.</i>			
<i>A. 7.—Suspense :</i>			
<i>A. 7 (1).—London Stores :</i>			
<i>A. 7 (1) (1).—Charges</i>			
M. 11	11	28	+17
<i>A. 7 (1) (2).—Deduct—Recoveries</i>			
M. —11	—11	—28	—17
<i>B.—Expenditure on Reconstruction of Quetta :</i>			
<i>B. 1.—Clearance of the City</i>			
M. 2,745	2,745	1,129	—1,616
<i>Col. 1.—To meet expenditure on Civil clearance and payment of Compensation under the Workmen's Compensation Act not anticipated in the Budget. Col. 4.—Due to credits on account of sale proceeds of machinery not having been provided for in the budget through oversight. The saving came to light very late and could not therefore be surrendered in time.</i>			
<i>B. 2.—Original Works—Buildings :</i>			
<i>B. 2 (1).—General Administration</i>			
O. 6,37,000	1,27,975	1,28,554	+579
M. —5,09,025			
<i>Col. 1.—Mainly economy and slow progress of works.</i>			
<i>B. 2 (2).—Jails and Convict Settlements</i>			
O. 2,00,000	38,241	38,136	—105
M. —1,61,759			
<i>Col. 1.—Mainly economy and slow progress of works.</i>			

ACCOUNT X.—CIVIL WORKS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>B.—Expenditure on Reconstruction of Quetta—contd.</i>			
<i>B. 2.—Original Works—Buildings—contd.</i>			
<i>B. 2 (3).—Police</i>			
O. 3,40,000 }	92,778	92,843	+65
M. —2,47,222 }			
Col. 1.—Mainly due to economy and abandonment of a work the Project Estimate of which was not sanctioned in time.			
<i>B. 2 (4).—Ecclesiastical</i>			
O. 1,50,000 }	..	..	..
M. —1,50,000 }			
Col. 1.—Surrender to Government of India as a measure of economy.			
<i>B. 2 (5).—Education</i>			
O. 50,000 }	9,141	9,141	..
M. —40,859 }			
Col. 1.—Same as B. 2 (4) above and also due to the cancellation of work by the Government of India.			
<i>B. 2 (6).—Medical</i>			
O. 2,26,200 }	640	..	—640
M. —2,25,560 }			
Col. 1.—Same as B. 2 (4) above and also due to slow progress of work.			
<i>B. 2 (7).—Frontier Watch and Ward :</i>			
M. 1,216 }	1,216	1,215	—1
Col. 1.—To meet certain charges like printing, etc. which were not treated as debitable to the Civil estimates at the time of framing the budget.			
<i>B. 2 (9).—Veterinary</i>			
O. 35,000 }	269	269	..
M. —34,731 }			
Col. 1.—See B. 2 (4).			
<i>B. 2 (10) Survey of India :</i>			
O. 1,00,000 }	..	..	..
M. —1,00,000 }			
Col. 1.—See B. 2 (4).			
<i>B. 3.—Original Works—Communications</i>			
O. 18,000 }	21,623	21,285	—338
M. 3,623 }			
Col. 1.—To meet unanticipated expenditure on certain urgent road works.			
<i>B. 4.—Original Works—Miscellaneous</i>			
O. 4,13,000 }	15,367	15,377	+10
M. —3,97,633 }			
Col. 1.—See B 2 (4).			
<i>B. 5.—Establishments :</i>			
<i>B. 5 (1).—Pay of officers</i>			
O. 15,000 }	10,737	10,225	—512
M. —4,263 }			
Col. 1.—Mainly due to the saving of overseas pay and leave salary of an Executive Engineer paid in England, and also to the discontinuance of the special pay of the Joint Secretary, Public Works Department.			
<i>B. 5 (2).—Pay of Establishments :</i>			
O. 1,000 }	1,146	958	—188
M. 146 }			

ACCOUNT X.—CIVIL WORKS—concl'd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Savings—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>B.—Expenditure on Reconstruction of Quetta—concl'd.</i>			
<i>B. 5.—Establishments—cont'd.</i>			
<i>B. 5 (3).—Other charges</i>			
O. 1,000 }	3,300	3,284	—16
M. 2,300 }			
Col. 1.—To meet actual expenditure.			
<i>B. 5 (4).—Charges payable to other Depart- ments</i>			
O. 3,03,000 }	22,780	22,818	+38
M. —2,80,220 }			
Col. 1.—Due to less expenditure on works.			
<i>B. 6.—Tools and Plant</i>			
O. 10,800 }	819	821	+2
M. —9,981 }			
Col. 1.—See B. 2 (4) above.			
<i>B. 7.—Suspense</i>			
M. 71,300	71,300	71,729	+429
Col. 1.—To meet cost of stores purchased for various works connected with the Reconstruc- tion of Quetta.			
Totals			
Gross	8,37,452	8,31,272	—6,180
Deductions	—11	—28	—17
Net	8,37,441	8,31,244	—6,197

ACCOUNT XI.—MISCELLANEOUS.

<i>A.—Miscellaneous Compensations :</i>			
A. 1.—Quit Rents	1,51,500	1,51,500	..
A. 2.—Other Compensation	31,800	31,762	—38
<i>B.—Miscellaneous Durbar Charges</i>			
O. 41,000 }	47,900	47,894	—6
M. 6,900 }			
Col. 1.—To meet actual requirements. A corresponding saving had been shown in Account III—D.—Entertainment charges.			
<i>C.—Donations for Charitable purposes, and charges on account of European Vagrants</i>			
O. 1,400 }	1,470	1,464	—6
M. 70 }			
<i>D.—Grants-in-aid</i>			
O. 2,000 }	1,770	1,770	..
M. —230 }			
<i>E.—Other Charges</i>			
O. 15,300 }	3,970	2,290	—1,680
M. —11,330 }			
Cols. 1 and 4.—Write off of irrecoverable loans was less than anticipated. This is a fluc- tuating charge and cannot be accurately estimated.			
Total	2,38,410	2,36,680	—1,730

ACCOUNT XII.—EXTRAORDINARY CHARGES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<i>1.—Expenditure due to Earthquake :</i>			
<i>A. 1.—Extra Police :</i>			
<i>A. 1 (2).—Pay of Establishments</i>			
O. 46,200 }	25,900	25,861	—39
M. —20,300 }			
<i>Col. 1.—Partly due to the fact that no Police was required at Shellabagh as no buildings were under construction there and partly to reduction in the existing strength and grant of leave without pay.</i>			
<i>A. 1 (3).—Other Charges</i>			
O. 11,100 }	7,105	7,043	—62
M. —3,995 }			
<i>Col. 1.—See A. 1 (2).</i>			
<i>A. 2.—Hutting, Tentage, Water Supply and Lighting, etc.</i>			
O. 93,700 }	—18,140	—18,292	—152
M. —1,11,840 }			
<i>Col. 1.—Mainly due to the credit on account of sale proceeds of "Tin Town" and also to the abandonment of Scheme of constructing temporary accommodation for E.—Survey Company of the Survey of India.</i>			
<i>A. 3.—Extra Public Health :</i>			
<i>A. 3 (2).—Pay of Establishments</i>			
M. 35	35	28	—7
<i>A. 3 (3).—Other Charges</i>			
M. 15	15	8	—7
<i>A. 5.—Salvage Operations :</i>			
<i>A. 5 (2).—Pay of Establishment</i>		5	+5
<i>A. 6.—Extra Administrative and Clerical Staff :</i>			
<i>A. 6 (1).—Pay of Officers</i>			
M. 3,115	3,115	3,163	+48
<i>Col. 1.—To meet leave salary of Assistant Relief Commissioner for Baluchistan.</i>			
<i>A. 6 (2).—Pay of Establishments</i>			
M. 5,160	5,160	5,153	—7
<i>Col. 1.—To meet the cost of temporary establishment required in connection with the extra work of the Quetta Earthquake for which no provision existed.</i>			
<i>A. 6 (3).—Other Charges</i>			
M. 795	795	786	—9
<i>A. 8.—Medical :</i>			
<i>A. 8 (2).—Pay of Establishments</i>			
M. 15	15	12	—3
<i>A. 8 (3).—Other Charges</i>			
M. 30	30	..	—30
<i>A. 10.—Miscellaneous</i>			
M. 230	230	224	—6

ACCOUNT XII.—EXTRAORDINARY CHARGES—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<i>A.—Expenditure due to Earthquake—concl'd.</i>			
<i>A. 11.—Grants-in-aid, etc.</i>			
<i>O.</i> 30,000 }	90,015	90,010	—5
<i>M.</i> 60,015 }			
<i>Col. 1.</i> —To meet grants-in-aid sanctioned by the Government of India to the Quetta Municipality.			
<i>Total</i>	<u>1,14,275</u>	<u>1,14,001</u>	<u>—274</u>

ACCOUNT XIII.—CHARGES IN ENGLAND.

<i>A.—Secretary of State :</i>				
<i>A. 1.—Land Revenue</i>				
<i>O.</i> 16,000 }	1,000	77	—923	
<i>M.</i> —15,000 }				
<i>Cols. 1 and 4.</i> —Variations due to uncertainty as to date of hearing of Privy Council appeal				
<i>B.—High Commissioner for India :</i>				
<i>B. 1.—Land Revenue</i>	3,000	2,782	—218	
<i>B. 2.—General Administration</i>				
<i>O.</i> 1,04,000 }	1,05,000	1,04,592	—408	
<i>M.</i> —1,000 }				
<i>B. 3.—Police</i>				
<i>O.</i> 12,000 }	16,000	15,212	—788	
<i>M.</i> 4,000 }				
<i>Col. 1.</i> —Due to change in leave programme.				
<i>B. 4.—Scientific Departments</i>				
<i>O.</i> 1,000 }	..	..	..
<i>M.</i> —1,000 }				
<i>Col. 1.</i> —See B. 3.				
<i>B. 5.—Agriculture</i>				
<i>M.</i> 4,000	4,000	3,133	—867	
<i>Col. 1.</i> —Due to change in leave programme. <i>Col. 4.</i> —Due to rounding of provision.				
<i>B. 6.—Education</i>	5,000	4,800	—200	
<i>B. 7.—Medical</i>				
<i>O.</i> 9,000 }	12,000	11,381	—619	
<i>M.</i> 3,000 }				
<i>Col. 1.</i> —See B. 3.				
<i>B. 8.—Civil Works</i>				
<i>M.</i> 11,000	11,000	10,409	—591	
<i>Col. 1.</i> —Leave salary of an officer not foreseen, and sterling overseas pay of an Executive Engineer transferred during the year.				
<i>B. 9.—Extraordinary charges</i>				
<i>M.</i> 2,000	2,000	1,081	—919	
<i>Col. 1.</i> —Unforeseen leave-salaries of two officers. <i>Col. 4.</i> —Due to rounding of provision.				
<i>C.—Loss or Gain by Exchange</i>				
<i>M.</i> 800	800	957	+157	
<i>Total</i>	<u>1,59,800</u>	<u>1,54,424</u>	<u>—5,376</u>	

Statement of Expenditure on Important New Works. (Account X.-A—Ordinary).

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation	Modified Appropriation
				More + Less—	More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.					
1. Quetta water supply project (Spin Karez Project)	3,00,000	14,974	14,996	—2,85,004	+22
Estimate Rs. 10,00,000; expenditure to 31st March 1939, Rs. 15,999; Main work suspended. Boring experiments, etc., in hand. The saving is due to non-completion of the usual formalities and consequent postponement of work on the Quetta water supply project.					
III.—Major Works for which specific provision was not made in the Budget					
2. Electrification of civil buildings at Fort Sandeman.		900	868	+868	—32
Original estimate Rs. 53,600; expenditure to 31st March 1939, Rs. 56,257; completed.					
IV.—Minor Works					
3. Collectively	57,000	52,805	52,555	—4,445	—250
Col. 5.—Mainly due to withdrawal of funds as a measure of economy.					
Total	3,57,000	68,679	68,419	—2,88,581	—260

Statement of Expenditure on Important New Works (Account X.-B—Expenditure on reconstruction of Quetta).

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation	Modified Appropriation
				more + less —	more + less —
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.					
1. Secretariat and Intelligence Department	2,57,000	67,502	67,505	—1,89,495	+3
Estimate Rs. 2,72,338; expenditure to 31st March 1939, Rs. 67,505; work in progress. The saving is due to slow progress of work on the Secretariat Buildings.					
2. District Offices, Godown and Treasury	2,00,000	6,415	6,420	—1,93,580	+5
Estimate Rs. 4,93,240; expenditure to 31st March 1939, Rs. 6,420; work not started. The saving is due to the question of incorporation of Tahsildar's and Hony. Magistrate's courts being under consideration of the Government of India.					
3. Indian Superior Personnel quarters including inferior establishment	1,25,000	19,237	19,704	—1,05,296	+467
Estimate Rs. 4,63,887; expenditure to 31st March 1939, Rs. 23,603; work in progress. The saving is due to the very unsatisfactory progress of work on the part of the contractors the contract had to be cancelled and funds surrendered.					

Statement of Expenditure on Important New Works (Account X.-B—Expenditure on reconstruction of Quetta)—*contd.*

Description of work.	Original Appro- priation.	Modified Appro- priation.	Expendi- ture.	Outlay compared with	
				Original Appro- priation more + less —.	Modified Appro- priation more + less —.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
4. <i>Fencing round residential quarters for officers at quetta</i>	50,000	20,000	20,112	—29,888	+112
Original estimate Rs. 37,150; expenditure to 31st March 1939, Rs. 20,112; work in progress.					
The saving is due to non-acceptance of the original design by the Government of India.					
5. <i>Civil Jail</i>	2,00,000	44,950	44,876	—1,55,124	—74
Estimate Rs. 2,32,825; expenditure to 31st March 1939, Rs. 47,376; work in progress.					
Saving due to unsatisfactory progress of work by the contractor and economy.					
6. <i>Police Stations in Cantonment and City</i>	3,40,000	2,732	2,796	—3,37,204	+64
Estimate Rs. 5,54,586; expenditure to 31st March 1939, Rs. 2,796; work in progress.					
Saving mainly due to economy.					
7. <i>Ecclesiastical</i>	1,50,000	..	..	—1,50,000	..
Surrendered as a measure of economy.					
8. <i>New Intermediate College and School</i>	50,000	9,141	9,141	—40,859	..
Estimate Nil; work not started; expenditure up to 31st March 1939, Rs. 9,141 and it represents cost of advertising tenders and preparation of bills of quantities, etc.					
Saving mainly due to economy and cancellation of work for 1938-39.					
9. <i>Civil Hospital and Quarters</i>	2,26,200	640	..	—2,26,200	—640
Estimate Rs. 7,37,191; expenditure to 31st March 1939, Nil.					
Saving is due to unsatisfactory progress of work on the part of contractors on account of which the contract was cancelled and funds were surrendered to Government.					
10. <i>Survey of India</i>	1,00,000	..	..	—1,00,000	..
Surrendered as a measure of economy.					
11. <i>Land Acquisition</i>	5,000	94,801	94,801	+89,801	..
Estimate Rs. 1,16,266; expenditure to 31st March 1939, Rs. 1,56,808; work in progress.					
Col. 5.—Due to revaluation of the land transferred from Military for Police lines and Jails under the Inter-Departmental Land Transfer Rules.					
12. <i>External Services—Roads in Quetta</i>	18,000	20,945	20,617	+2,617	—328
Estimate Rs. 90,768; expenditure to 31st March 1939, Rs. 28,367; work in progress.					
Col. 5.—Additional Funds were required to meet actual expenditure on roads.					
13. <i>Surface Water drainage</i>	75,000	61	61	—74,939	..
Estimate Rs. 1,11,810; expenditure to 31st March 1939, Rs. 61; work not started with a view to cheapening the design.					
14. <i>Water Supply</i>	15,000	6,900	6,866	—8,134	—34
Estimate Rs. 1,58,964; expenditure to 31st March 1939, Rs. 6,866; work in progress.					
Col. 5.—Saving due to economy.					
15. <i>Electric Supply</i>	6,000	..	..	—6,000	..
Estimate Rs. 15,489. Col. 5.—See item 14—Col. 5.					
16. <i>Filling and site earthquake</i>	9,000	500	510	—8,490	+10
Estimate Rs. 25,200; expenditure to 31st March 1939, Rs. 2,453; work in progress.					
Col. 5.—see item 14, Col. 5.					
17. <i>Irrigation water channels</i>	10,000	..	..	10,000	..
Estimate Rs. 23,625, Col. 5.—See item 14, Col. 5.					

Statement of Expenditure on Important New Works (Account X.-B.—Expenditure on reconstruction of Quetta)—*contd.*

Description of work.	Original Appropriation.	Modified Appropriation.	Expendi- ture.	Outlay compared with	
				Original Appropriation more + less —.	Modified Appropriation more + less —.
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.	(6) Rs.
18. <i>Piping in Karezes</i>	10,000	3,970	3,986	—6,014	+16
Estimate Rs. 43,723; expenditure to 31st March 1939, Rs. 3,986.				Col. 5.—See item 14, Col. 5.	
19. <i>Parade and Recreation grounds</i>	2,000	..	..	—2,000	..
Estimate Rs. 5,844; expenditure to 31st March 1939, nil.				Col. 5.—See item 14, Col. 5.	
20. <i>Installation of water borne sewage</i>	1,00,000	..	..	—1,00,000	..
Estimate Rs. 4,00,000; expenditure to 31st March 1939, Rs. 3,00,000; work in progress.				Col. 5.—See item 14, Col. 5.	
21. <i>Lining Habib and Durrani Nullahs</i>	1,86,000	229	199	—1,85,801	—30
Estimate Rs. 3,72,551; expenditure to 31st March 1939, Rs. 199; work in progress.				Col. 5.—See item 14, Col. 5.	
II.—Other Major works for which specific provision was made in the Budget.					
22. <i>Veterinary Department</i>	35,000	269	269	—34,731	..
Estimate Rs. 33,456; expenditure to 31st March 1939, Rs. 269. Saving due to economy.					
III. Major Works for which specific provision was not made in the budget.					
23. <i>Clearance of Civil area</i> . . . . .	..	2,746	1,379	+1,379	—1,367
Original estimate Rs. 1,31,000; expenditure to 31st March 1939, Rs. 1,13,749; work in progress. No provision could be made in the budget in the first instance as the expenditure could not be anticipated.					
24. <i>Residency</i> . . . . .	..	3,071	3,067	+3,067	—4
Original estimate Rs. 3,50,000; expenditure to 31st March 1939, Rs. 12,422; main work not started. Funds were required to meet the cost of certain small external works found necessary in the Residency.					
25. <i>Headquarters Levy lines</i> . . . . .	..	1,216	1,216	+1,216	..
Original estimate Rs. 46,584; work not started; expenditure to 31st March 1939, Rs. 1,216 and it represents cost of preparation of bills of quantities for the work. Funds were required to meet the cost of preparation of bills of quantities for the work.					
26. <i>Roads and bridges outside Quetta</i> . . . . .	..	670	660	+660	—10
Original estimate Rs. 34,515; expenditure to 31st March 1939, Rs. 34,483; work completed. Funds were required to cover expenditure on Brewery Bridge in progress.					
27. <i>Arboriculture</i> . . . . .	..	8	8	+8	..
Original estimate Rs. 12,439; expenditure upto 31st March, 1939, Rs. 8.					
28. <i>Carrying out experiments in connection with Civil Reconstruction</i> . . . . .	..	200	194	+194	—6
Original estimate Nil; expenditure to 31st March 1939, Rs. 391; Work in progress.					
Col. 3.—Funds were required to meet expenditure on works in progress.					
29. <i>Preliminary works in connection with Civil lines</i> . . . . .	..	616	616	+616	..
Original estimate Rs. 2,100; expenditure to 31st March 1939, Rs. 2,617; work in progress.					
Col. 3.—See item 28.					
30. <i>Sub Soil Drainage</i> . . . . .	..	2,891	2,891	+2,891	..
Original estimate Rs. 1,01,700; expenditure to 31st March 1939, Rs. 71,030; work in progress.					
Col. 3.—See item 28.					
Total	21,69,200	3,09,710	3,07,894	—18,61,306	—1,816

NOTE.—Items 4, 15 to 19 and 27 to 29 from part of a scheme costing over Rs. 50,000.

IMPORTANT COMMENTS.

Account IX.—The Income and Expenditure account of the Fruit Experiment station, Quetta, for the year 1938-39 has been audited and a certificate recorded thereon for inclusion in the Baluchistan Administration Report for that year.

Quetta Earthquake.—The expenditure necessitated by the Quetta Earthquake falls mainly under two categories, viz. (i) Relief measure including salvage and temporary housing and (ii) Reconstructions of Quetta. The following table shows the progressive expenditure (both voted and non-voted) up to 1938-39 on the above categories :—

	In 1938-39. Rs.	To the end of 1938-39.* Rs.
(i) Relief measures including salvage and temporary housing	1,15,089	67,90,044
(ii) Reconstruction of Quetta	4,28,257	20,34,910

*Includes corrections since made in the progressive figures of the previous year.

GRANT No. 75.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH.

(All Voted.)

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD " 71.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH "			
A.—Removal of the Imperial Institute of Agricultural Research from Pusa to the Delhi Province:			
A. 2.—Works	23,000	20,389	—2,611
<i>Col. 4.— Mainly due to the non-utilisation of the provision made for fixing machinery and the rejection of the claims of a contractor for which specific provision had been made in the budget.</i>			
Total	23,000	20,389	—2,611

NOTES.

1. *Sub-head A. 2-Works.—Transfer of Assets.*—The following services connected with the Imperial Agricultural Research Institute, New Delhi, have been transferred to the New Delhi Municipal Committee, without any financial adjustment, with effect from the 1st April, 1938.

2. The total expenditure (including Public Works Departmental charges) to end of the year amounted to 32 Lakhs and 78 thousand against the Project Estimate of 36 lakhs. The Chief Engineer, Central Public Works Department has reported that the Scheme has been completed and the Project Estimate has been closed.

	Value in thousands of rupees. (rounds).
Roads and service roads	123
Sewers	70
Storm water and catchment drains	68

Detailed Statement of expenditure on Important New works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation	Modified Appropriation
				More + Less —.	More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Removal of the Imperial Institute of Agricultural Research from Pusa to Delhi Province.					
I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.					
(a) Estimated to cost above Rs. 50,000.					
1. Constructing non-residential buildings for the Imperial Agricultural Research Institute	—91	..	..

Original Estimate Rs. 12,90,100 ; Revised Estimate Rs. 11,71,802 ; expenditure to March 1939, Rs. 10,85,972 ; completed.

GRANT NO. 75.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL
IMPROVEMENT AND RESEARCH.

397

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation More+ Less—.	Modified Appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Removal of the Imperial Institute of Agricultural Research from Pusa to the Delhi Province— <i>concl'd.</i>					
2. Providing unfiltered water line to the Imperial Agricultural Research Institute, New Delhi	—39	..	..
Original Estimate Rs. 72,400 ; Revised Estimate Rs. 86,117 ; expenditure to March 1939, Rs. 85,142 ; completed.					
(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.					
3. Grassing and planting of trees in the Imperial Institute of Agricultural Research.	168	..	..
Original Estimate Rs. 47,430 ; Revised Estimate Rs. 55,137 ; expenditure to March 1939, Rs. 44,354 ; completed.					

IV.—Minor Works :

4. All works collectively	..	..	17,539	..	..
Total	19,800	19,800	17,577	—2,223	—2,223

Cols. 5 and 6.—The saving is due to the reasons stated under A. 2. Works.

NOTE.

The above works are the component parts of the scheme for the construction of the Agricultural Research Institute buildings, New Delhi, for which budget provision was made in one lump sum. The figures shown in this statement are exclusive of departmental charges.

GRANT No. 76.—CAPITAL OUTLAY ON VIZAGAPATAM HARBOUR.

(All Voted.)

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "73—CAPITAL OUTLAY ON VIZAGAPATAM PORT."			
B.—Land			
R. —15,200	—15,200	—15,078	+122
<i>Col. 1.</i> —Unanticipated credit on account of sale of land to the Government of Madras.			
C.—Dredging	10,000	..	—10,000
<i>Col. 4.</i> —Cost of the work debited to the Revenue Account of the Port in accordance with the decision of the Government of India arrived at after the framing of the budget. Surrender of this amount wrongly accepted under the head "E—Works".			
D.—Reclamation			
R. 34,500	34,500	34,418	—82
<i>Col. 1.</i> —Final adjustment to Capital of the value of spoil obtained from Dredging.			
E.—Works			
O. 3,76,000 }			
R. —3,47,300 }	28,700	37,983	+9,283
<i>Col. 1.</i> —(i) Postponement of all avoidable expenditure and debit of cost of certain works to the revenue account as decided by Government (Rs. 2,82,000); (ii) non-commencement of certain works, unexpected credits, and savings under works in progress (Rs. 65,300). <i>Col. 4.</i> —See sub-head C.			
F.—Suspense			
R. —27,000	—27,000	—35,251	—8,251
<i>Col. 1.</i> —Reduction in the closing balance of stores. <i>Col. 4.</i> —Larger issues of stores to revenue due to unexpected repairs to Dredger.			
Surrenders or withdrawals within Grant			
R. 3,55,000	3,55,000	..	—3,55,000
Total	3,86,000	22,072	—3,63,928

NOTE.

The total saving of Rs. 3·64 lakhs in the grant for which sub-head E is primarily responsible was mainly due to (i) unanticipated credits, (ii) postponement of all avoidable expenditure and (iii) debit of expenditure on certain Capital Works to the Revenue Account of the Port as decided by the Government of India. As compared with the modified appropriation, *viz.*, Rs. 31,000 the saving amounted to Rs. 8,928 only.

DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

N.B.—In this statement detailed figures are given in regard to each work estimated to cost over Rs. 50,000 while the figures of Appropriation and Expenditure for (1) all Major Works estimated to cost between Rs. 20,000 and Rs. 50,000 and (2) Minor Works estimated to cost Rs. 20,000 or less are shown lumped together.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation.	Modified appropriation.
				More + Less —	More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget—					
(1) Main Office building	1,00,000	..	..	—1,00,000	..
Col. 5.—Work not sanctioned by the Government of India.					
(2) Shifting of Groyne	20,000	11,000	13,443	—6,557	+2,443
Estimate Rs. 95,200 ; expenditure to end of March 1939, Rs. 57,800 ; in progress.					
Col. 5.—Saving due to weather conditions not permitting work being carried on.					
Col. 6.—Excess mainly due to issue of wire ropes and other stores in the last week of March 1939 to the craft engaged on the job, not originally anticipated.					
(3) Additional Bunkering facilities	82,000	..	..	—82,000	..
Col. 5.—Expenditure debited to Revenue Account in accordance with the decision of the Government of India.					
(4) Dredging—Removal of rock on Southern Side.	10,000	10,000	..	—10,000	—10,000
Col. 5.—Vide explanation under item 3. Col. 6.—Saving due to the surrender erroneously accepted under E.—Works.					
II.—Other Major works for which specific provision was made in the Budget.					
(5) All works collectively	50,000	—5,000	—5,169	—55,169	—169
Col. 5.—Saving mainly due to the cost of the work "Extension of water supply from Malkapuram" (Rs. 50,000) and Replacement of water supply pipe line (Rs. 3,480) having been debited to Revenue ; adjustment of an unanticipated credit on account of surplus materials from "Timber Dolphins and timber rafts at Mooring Berth C" (Rs. 1,648).					
III.—Major works for which specific provision was not made in the Budget.					
(6) Additional Manganese facilities	..	8,400	8,575	+8,575	+175
Estimate Rs. 1,34,300 ; expenditure to end of March 1939, Rs. 1,25,756 ; in progress.					
Col. 5.—Funds provided by reappropriation for payment of final bill for electric cranes in 1938-39.					
(7) Reclamation—Cost of spoil from Maintenance Dredging	..	34,500	34,418	+34,418	—82
Expenditure to end of 31st March 1939, Rs. 1,15,321.					
Col. 5.—Funds provided by reappropriation to meet the final adjustment to capital for value of spoil from Maintenance Dredging.					
IV.—Minor Works.					
(8) All works collectively	1,24,000	14,300	21,134	—1,02,866	+6,834
Col. 5.—Saving mainly due to the postponement of the execution of certain minor works estimated to cost Rs. 50,000 to the next or succeeding years ; curtailment of expenditure on other works to the extent of Rs. 25,435, non utilisation of the provision under Miscellaneous Minor Works (Rs. 25,000) ; write back to Revenue of certain minor works below Rs. 2,000 (Rs. 1,723) ; certain unanticipated credits relating to the construction accounts (Rs. 1,596) set off by an excess of Rs. 888 under certain minor works in progress completed during the year.					
Col. 6.—Excess due to surrender of Rs. 10,000 erroneously accepted under "E.—Works" instead of under "C.—Dredging", partly set off by saving under Ferry boat and other minor works due to economies effected.					
Total (sub-heads C. D. & E)	3,86,000	73,200	72,401	—3,13,599	—799

IMPORTANT COMMENT.

The expenditure on works as compared with the original and modified appropriation is as under :—

	Rs.
Original appropriation (Accounts C, D and E)	3,86,000
Modified appropriation	73,200
Expenditure	72,401

The saving of Rs. 3,13,599 on the original appropriation was due mainly to postponement of avoidable expenditure and to the debit, as decided by the Government of India to the Revenue Account of the Port, of expenditure on certain Capital Works for which provision was made in the Capital Section (Rs. 3,12,800).

As compared with the modified appropriation the saving in expenditure was negligible.

It was stated in paragraph 4 of Important Comments on page 408 of the Appropriation Accounts of the Central Government (Civil) for 1936-37 that the completion Report of the Vizagapatam Harbour Construction Project had been under preparation. It has been reported that the Completion Report which should have been sent by 31st March 1938 was actually sent in September 1939 *i.e.*, after a delay of 18 months. This delay is, however, stated to be due to causes over which the Harbour Administration had no control.

GRANT No. 77.—DELHI CAPITAL OUTLAY.

(All Voted).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
MAJOR HEAD "78.—INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI".			
A.—Works :			
A. 1.—Secretariats			
O. 1,42,700 }	1,21,300	1,22,162	+862
R. —21,400 }			
Col. 1.—Mainly due to low tenders.			
A. 3.—Residential Buildings :			
A. 3 (1).—Major Works			
O. 6,32,000 }	4,08,008	4,06,266	—1,742
R. —2,23,992 }			
Col. 1.—Reduction of estimates due to financial stringency (Rs. 2,00,000), more expenditure in the previous year due to speedier execution of works and consequent saving during the year (Rs. 14,600), low tenders (Rs. 18,485) counterbalanced by regrant of lapsed provision (Rs. 9,093).			
A. 3 (2).—Minor Works			
R. 700	700	492	—208
Col. 4.—Credit for dismantled materials exceeded the anticipated receipts.			
A. 4.—Other Civil Buildings			
O. 2,00,000 }	1,24,483	1,24,178	—305
R. —75,517 }			
Col. 1.—More expenditure in the previous year due to speedier execution of works and consequent saving during the year (Rs. 54,000), low tenders (Rs. 13,164) and non-acceptance of contractors' claims during the year (Rs. 8,186).			
A. 6.—Parks and Gardens			
R. 120	120	100	—20
A. 7.—Electric Light and Power			
O. 62,000 }	59,000	58,632	—368
R. —3,000 }			
A. 8.—Irrigation	4,000	3,989	—11
A. 12.—Miscellaneous			
O. 3,17,000 }	1,35,200	1,35,792	+592
R. —1,81,800 }			
Col. 1.—Due to (i) the decision to abandon the development of Block No. 169-A. (Rs. 1,45,728), (ii) low tenders (Rs. 2,272) and (iii) non-completion of work of development in Block No. 169 due to frequent breakdown of Engines employed on the work (Rs. 33,800).			
B.—Establishment :			
B. 1.—Establishment charges credited to other Governments, Departments, etc.			
O. 1,97,000 }	1,23,653	1,23,484	—169
R. —73,347 }			
Col. 1.—Due to smaller works outlay.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
C.—Tools and Plant :			
Charges credited to other Governments, Departments, etc.			
O. 20,300 }	12,789	12,774	—15
R. —7,511 }			
Col. 1.—See B. 1.			
Surrenders or withdrawals within Grant			
R. 5,85,747	5,85,747	..	—5,85,747
Total	15,75,000	9,87,869	—5,87,131

NOTE.

The large savings under sub-heads A. 3 (1), A. 4, A. 12 and B. 1 mainly contribute to the final saving in the grant the percentage of which works up to 37·27 against 4·76 in the previous year. A sum of Rs. 5,85,747 was surrendered as against the final saving of Rs. 5,87,131.

Subsidiary Accounts.

The following table shows the total expenditure against fresh sanctions since the reopening of the Project for the New Capital at Delhi during 1933-34 and the total upto date expenditure since its inception.

Head.	New sanctions since re-open- ing of the New Capital Project (1933-34— 1938-39).	Expenditure against new sanctions (1933-34 —1938-39).	Expenditure to end of 1931-32 against the closed estimate.	Total expen- diture on the Project at the end of 1938-39.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A. B. and C.—Establishment	(a)	(b)21,65,910	2,00,78,504	2,22,44,414
D.—Works Expenditure :				
I.—Buildings—				
(i) Government House .	60,340	53,502	1,81,67,049	1,82,20,551
(ii) Secretariats . .	2,35,009	2,09,979	1,84,85,524	1,86,95,503
(iii) Other Buildings .	1,26,61,500	1,06,41,517	2,93,98,783	4,00,40,300
(iv) Legislative Chambers	79,382	74,924	88,97,350	89,72,274
II.—Communications .	2,58,281	2,28,575	32,73,023	35,01,598
III.—Miscellaneous Public Improvements .	83,373	84,039	22,54,084	23,38,123
IV.—Electric Light and Power . . .	1,36,886	1,31,608	69,00,161	70,31,769
V.—Irrigation . .	8,47,819	7,41,533	42,80,897	50,22,430
VI.—Sanitation, etc. .	8,74,770	7,67,189	1,24,75,707	1,32,42,906
VII.—Tools and Plant .	(a)	1,97,847	95,27,011	97,24,858
VIII.—Stock and Suspense	..	..	12,24,195	12,24,195
IX.—Miscellaneous .	3,84,474	2,84,687	93,88,392	96,73,079
X.—Maintenance . .	62,410	45,158	96,94,483	97,39,641
XI.—Railway Diversion .	..	..	13,78,608	13,78,608

Head.	New sanctions since re-opening of the New Capital Project (1933-34—1938-39).	Expenditure against new sanctions (1933-34—1938-39).	Expenditure to end of 1931-32 against the closed estimate.	Total expenditure on the Project at the end of 1938-39.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
E.—Acquisition of land	34,35,634	34,35,634
F.—Other Miscellaneous Expenditure	1,93,877	1,93,877
G.—Grants-in-aid—Contribution, etc.	21,40,000	21,40,000	..	21,40,000
Gross Total	1,77,66,478	15,90,53,282	17,68,19,760
Credit by sales of Tools and Plant and receipts on Capital Account	(c) —1,21,803	—1,98,67,521	—1,99,89,324
GRAND TOTAL	(c) 1,76,44,675	13,91,85,761	15,68,30,436

(a) These charges are calculated at a percentage on the works outlay. See Note 8, Grant No. 60.—Civil Works.

(b) Includes Rs. 2,53,380 for medical equipment of Irwin Hospital.

(c) A sum of Rs. 1,21,803 representing cost of Development works carried out on behalf of the New Delhi Municipal Committee and debited to this Major head during the years 1935-36 and 1936-37 has been recovered from the Local Body. This amount has been credited to "Receipts on Capital Account" by reducing the progressive total under the Major Head without actual financial adjustment during 1938-39. The total expenditure under "Delhi Capital outlay" has, therefore been reduced by Rs. 1,21,803.

IMPORTANT COMMENTS.

Review of the grant and its administration.—The following table shows the grant voted by the Assembly, the modified appropriation and the actual expenditure:—

Sub-heads.	Original grant.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation more+less—.	Modified appropriation more+less—.
1	2	3	4	5	6
(In thousands of Rupees.)					
A.—Works—					
(i) New Major Works . . .	10,22	6,02	6,02	—4,20	..
(ii) Major Works in progress . . .	3,36	2,50	2,50	—86	..
(iii) Minor Works . . . . .	..	..	..	..	..
(iv) B.—Establishment	1,97	1,24	1,23	—74	—1
(v) C.—Tools and Plant	20	13	13	—7	..
	15,75	9,89	9,88	—5,87	—1

The percentage of savings on the original grant has increased from 4·77 in 1937-38 to 37·27 during the year under review. The saving in the final grant was however only ·14 per cent. due to the surrender of Rs. 5,41,752 in January 1939 and Rs. 43,995, in March 1939. Out of the total surrender of Rs. 5,85,747, savings amounting to Rs. 4,00,325 were due to economy measures. The percentage of variation with the final grant for 1937-38 was ·03 per cent.

2. *Item (i) New Major Works.*—The saving (4,20) under this class of works was due mainly to (a) cut on account of retrenchment in the provision for the construction of additional officer's residences in New Delhi (2,00), (b) abandonment as a measure of economy, of the development of block No. 169-A in New Delhi for the time being (1,46), (c) low tenders (37), and non-completion of a work owing to frequent breakdown of railway engines employed thereon (34).

3. *Item (ii) Major Works in progress.*—The saving (86) on the original provision is due mainly to (a) more expenditure in 1937-38 due to speedier execution of works (69), (b) low tenders (18), (c) delay in settlement of the claims of a contractor (8), counterbalanced by regrants of lapses during the previous year (9).

4. *Items (iv) and (v). Establishment and Tools and Plant Charges.*—The savings compared with the original appropriation are due to smaller works outlay.

GRANT No. 78.—COMMUTED VALUE OF PENSIONS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEAD "83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS."

CHARGES IN INDIA

A.—Payments of Commuted Value of Pensions :

A. 1.—Departmental

O.	15,28,000			
M.	—74,000	14,54,000	14,74,154	+20,154

Col. 1.—Mainly due to the applications for commutation in the Military Department not having been received to the extent anticipated (Rs. 70,000) and rectification of a misclassification made in the accounts of the Posts and Telegraphs Department for 1937-38 (Rs. 4,000).
Col. 4.—Reduction of the provision proved excessive.

A. 2.—Non-Departmental

Non-voted		1,30,000	1,30,748	+748
Voted	O. 12,26,000			
	R. 1,41,500	13,67,500	12,35,400	—1,32,100

Col. 1.—Based mainly on past actuals. Col. 4.—The actuals during the closing months of the year were much less than anticipated.

B.—Payments of Commuted Value to Provincial Governments

Non-voted	O. 30,000			
	M. 45,000	75,000	63,046	—11,954

Col. 1.—Based on actuals and estimates furnished by different accounts officers. Col. 4.—Due to less debits from Madras.

Voted	O. 11,25,000			
	R. —2,43,700	8,81,300	9,19,238	+37,938

Col. 1.—See Non-voted, col. 1. Col. 4.—Mainly due to more debits than anticipated from Military (Rs. 72,000) and Posts and Telegraphs Department (Rs. 6,000) partly counter-balanced by less debits from Madras (Rs. 11,000), United Provinces (Rs. 24,000) and Assam (Rs. 5,000).

C.—Deduct—Equated Payments of Commuted Value of Pensions Charged to Capital:

C. 1.—Departmental

Non-voted	O. —13,57,000			
	M. 12,000	—13,45,000	—13,44,806	+194
Voted	O. —4,15,000			
	R. —9,000	—4,24,000	—4,24,244	—244

C. 2.—Non-Departmental

Non-voted	O. —2,21,000			
	M. 3,000	—2,18,000	—2,17,849	+151
Voted	O. —25,92,000			
	R. —6,000	—25,98,000	—25,98,281	—281

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>L.—Deduct—Commuted Value of Pensions recovered from Provincial Governments, etc.:</i>			
<i>D. 1.—Departmental</i>			
O. —3,75,000 }			
M. 20,000 }	—3,55,000	—3,13,684	+41,316
<i>Col. 4.—In the Military Department, mainly due to the recoveries not having been realised to the extent anticipated owing to decrease in the number of individuals who retired with services in other departments.</i>			
<i>D. 2.—Non-Departmental</i>			
Non-voted O. —80,000 }			
M. 12,000 }	—68,000	—56,070	+11,930
<i>Col. 1.—Based on actuals and estimates furnished by different accounts officers. Col. 4.—Less credits than anticipated from Punjab (Rs. 28,000) and Assam (Rs. 5,000), partly counterbalanced by more credits from Central Revenues (Rs. 14,000) and Sind (Rs. 7,000).</i>			
Voted O. —4,75,000 }			
R. —3,20,000 }	—7,95,000	—8,84,518	—89,518
<i>Col. 1.—See col. 1 under Non-voted. Col. 4.—Mainly more credits than anticipated from several provinces.</i>			
<i>E.—Deduct—Commuted Value of Pensions financed from Ordinary Revenue</i>			
Non-voted O. 50,000 }			
M. —57,000 }	—7,000	—6,978	+22
Voted O. —6,50,000 }			
R. 5,63,700 }	—86,300	—34,720	+51,580
<i>Voted and Non-voted.—Both these cases represent difference of the figures recorded under sub-heads 'B' and 'D. 2' finally adjusted after the close of the year under Grant No. 62—sub-head 'M' (q. v.).</i>			
<i>F.—Commuted value of pensions payable to Officers appointed by the Secretary of State and recovered from the provinces</i>			
O. 2,00,000 }	8,65,000	6,19,781	— 2,45,219
M. 6,65,000 }			
<i>Col. 1.—Based on the estimates furnished by different accounts officers including the High Commissioner for India. Col. 4.—Mainly in the accounts of the High Commissioner for India (Rs. 1,89,694) who has explained that in the case of commutations precise estimates are not possible as expenditure cannot be predicted: the provision made is, therefore, purely contingent. Also in Bombay (Rs. 60,717) due mainly to commutations sanctioned during 1938-39 having been paid in 1939-40 and in Madras (Rs. 19,480) due to wrong provision made under a misapprehension; partly counterbalanced by an excess in Bengal (Rs. 33,502) due to a commutation of pension having been paid in March 1939 instead of in 1939-40 as originally ordered.</i>			
<i>G.—Deduct—Recoveries on account of Commuted Value of Pensions payable to Officers appointed by the Secretary of State</i>			
O. —2,00,000 }	—8,65,000	—6,19,781	+2,45,219
M. —6,65,000 }			
<i>Cols. 1 and 4.—See explanation under sub-head F.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.		
1	2 Rs.	3 Rs.	4 Rs.		
CHARGES IN ENGLAND.					
H.—Payments of Commuted Value of pensions :					
H. 1.—Departmental					
O. 15,40,000 }	12,12,000	10,21,751	—1,90,249		
M. —3,28,000 }					
Cols. 1 and 4.—Provision was based on the experience of previous years.					
H. 2.—Non-Departmental					
Non-voted	1,20,000	97,143	—22,857		
Col. 4.—Mainly due to anticipated payments in respect of two applications not being made within the year.					
Voted O. 24,000 }	28,000	25,320	—2,680		
R. 4,000 }					
Col. 1.—Modification based on the progress of actuals. Col. 4.—Contingent provision not required.					
I.—Loss or Gain by Exchange					
Non-voted M. 6,843	6,843	5,869	—974		
Voted R. 146	146	162	+16		
Modifications within Grant					
Gross R. 98,054	98,054	..	—98,054		
Deductions R. —2,28,700	—2,28,700	..	+2,28,700		
Totals {	Non-voted {	Gross	38,62,843	34,12,492	—4,50,351
		Deductions	—28,58,000	—25,59,168	+2,98,832
		Net	10,04,843	8,53,324	—1,51,519
	Voted {	Gross	23,75,000	21,80,120	—1,94,880
		Deductions	—41,32,000	—39,41,763	+1,90,237
		Net	1,000*	—17,61,643	—17,62,643

* The net amount required being a *minus* quantity, a nominal demand for Rs. 1,000 was submitted to the vote of the Legislative Assembly.

NOTES.

1. The original appropriation in the non-voted section of the grant was Rs. 13,65,000 which was reduced during the year by a surrender of Rs. 3,60,157 mainly from sub head H. 1. This sub-head is also mainly responsible for the final saving in that section which works out to 15.08 per cent. as against 17.65 in the previous year and is the net result of a saving of Rs. 4,50,351 due to less expenditure and an excess of Rs. 2,98,832, due to smaller recoveries.

2. With effect from 1st April 1938, the full amount of the Commuted Value of Pensions in respect of services on Railways and the Posts and Telegraphs Departments is being met from the revenues of these two departments direct instead of from General Revenues, which in the past had met the charge in the first instance and been repaid by those departments in equated yearly instalments.

GRANT No. 78A.—EXPENDITURE ON RETRENCHED PERSONNEL CHARGED TO CAPITAL.

(All Voted).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEAD "85.—PAYMENTS TO RETRENCHED PERSONNEL."

A.—Payments of Gratuities to Retrenched Personnel:

A. 2.—*Deduct*—Amount financed from Ordinary Revenues:

A. 2(2).—Non-Departmental	..	—498	—498
	See Note.		
Total	..	—498	—498

NOTE.

It was decided by the Government of India to write off to revenue the entire balance outstanding under the capital head at the end of the year 1937-38 and to meet any further payments of gratuities to retrenched personnel direct from revenue. The minus expenditure represents the adjustments on account of the residual balance of the previous year left outstanding under the capital Major Head "Payments to Retrenched Personnel" and this new grant has been opened for the purpose of the Appropriation Accounts with the approval of the Government of India, Finance Department.

GRANT No. 79.—INTEREST FREE ADVANCES

(All Voted).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Advances Repayable, India—Excluding all book-keeping adjustments and advances on which interest is charged :			
A. 1.—Civil Advances			
O. 19,41,000 }	21,58,200	20,89,569	—68,611
R. 2,17,200 }			
Col. 1.—To cover an advance of Rs. 5 lakhs granted to an Indian State during the year partly counterbalanced by savings in Bombay, Bengal and the Indian Stores Department. An accurate estimate under this sub-head is not possible. Col. 4.—Mainly due to the provision of Rs. 74,000 made for Sea-plane Capital Works not having been utilised, as the anticipated change in the accounting procedure on which the provision was based was not given effect to during 1938-39.			
A. 2.—Advances Recoverable, Posts and Telegraphs			
O. 6,45,000 }	6,35,000	6,27,659	—7,341
R. —10,000 }			
A. 3.—Advances Recoverable, Defence Services			
O. 23,000 }	29,800	23,800	—6,000
R. 6,800 }			
Cols. 1 and 4.—Additional provision for certain units was not utilised through misunderstanding.			
B.—Advances Repayable, England— Excluding all book-keeping adjustments			
	10,000	7,834	—2,166
Col. 4.—Variable expenditure not predictable. Final saving provision for contingencies.			
C.—Bronze Coinage Account :			
C. 1.—Bronze Mintage Account— Purchase of Metal			
O. 6,72,000 }	4,38,000	4,37,432	—568.
R. —2,34,000 }			
Col. 1.—Due to reduction in coinage demands.			
C. 2.—Profit on Bronze Coinage Account— Charges for destruction of Coins			
O. 1,51,000 }	1,58,000	1,54,258	—3,742
R. 7,000 }			
D.—Nickel Coinage Account :			
D. 1.—Nickel Mintage Account— Purchase of Metal			
O. 5,42,000 }	5,58,000	5,58,092	+92
R. 16,000 }			
D. 2.—Profit on Nickel Coinage Account— Charges for destruction of Coins			
O. 6,42,000 }	11,64,000	12,30,553	+66,553
S. 5,25,000 }			
R. —3,000 }			
Col. 1.—Due to increased return of uncurrent coin. Col. 4.—Due to heavier return of uncurrent coin towards the close of the year than anticipated.			
Total	51,51,000	51,29,217	—21,783.

NOTES.

1. A supplementary grant of Rs. 5,25,000 was obtained during the year against the original budget provision of Rs. 46,26,000. The following statement shows the supplementary grants obtained during the previous five years:—

	1937-38.	1936-37.	1935-36.	1934-35.	1933-34.
	Rs.	Rs.	Rs.	Rs.	Rs.
Supplementary Grant	12,00,000	6,70,000	12,00,000	6,00,000	2,00,000

2. There were savings under almost all sub-heads except sub-head "D-2" under which there was an excess of Rs. 66,553, resulting in a final saving of Rs. 21,783 in the grant.

GRANT No. 80.—LOANS AND ADVANCES BEARING INTEREST
(All Voted).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Loans and Advances by the Central Government:			
A. 1.—Advances to Provincial Governments			
O. 1,00,000 }	..	..	..
R. —1,00,000 }			
<i>Col. 1.</i> —Provision made for the Government of Coorg was not required during the year.			
A. 2.—Loans to Indian States			
O. 16,00,000 }	..	..	..
R. —16,00,000 }			
<i>Col. 1.</i> —The amount provided for loan to the Cochin Government was not required during the year.			
A. 3.—Loans to Local Funds, etc. :			
A. 3 (2).—Loans to Municipalities			
O. 11,50,000 }	8,25,000	8,25,000	..
R. —3,25,000 }			
<i>Col. 1.</i> —Provision made for the New Delhi Municipality was not fully required.			
A. 3 (3).—Loans to District and other Local Fund Committees			
O. 31,50,000 }	29,50,000	29,50,000	..
R. —2,00,000 }			
<i>Col. 1.</i> —Actual requirements of the Delhi Improvement Trust were less than anticipated.			
A. 3 (4).—Advances under Special Laws			
O. 1,00,000 }	8,000	..	—8,000
R. —92,000 }			
<i>Col. 1.</i> —Mainly due to the rejection of an application for loan (Rs. 90,000) in the course of the year. <i>Col. 4.</i> —The application for a loan of Rs. 8,000 could not be finally disposed of during the year.			
A. 3 (5).—Advances to Cultivators			
O. 3,76,000 }	3,44,000	3,33,703	—10,297
R. —32,000 }			
<i>Col. 1.</i> —Based on local estimates. <i>Col. 4.</i> —Smaller advances than anticipated.			
A. 3 (6).—Miscellaneous Loans and Advances			
O. 18,47,000 }	1,06,000	1,05,184	—816
R. —17,41,000 }			
<i>Col. 1.</i> —Non-requirement of the loan provided for the New Delhi Electric Authority.			
A. 3 (7).—Loans to Major Port Trusts			
R. 36,00,000	36,00,000	36,00,000	..
<i>Col. 1.</i> —To meet the loans sanctioned to the Cochin Port and the Port of Chittagong during the year. These loans were not anticipated at the Budget stage.			
A. 4.—Loans to Government Servants :			
A. 4 (1).—House Building Advances			
O. 1,41,000 }	45,900	46,629	+729
R. —95,100 }			
<i>Col. 1.</i> —The actual requirements were smaller than estimated.			

GRANT NO. 80.—LOANS AND ADVANCES BEARING INTEREST.

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Loans and Advances by the Central Government— <i>concl'd.</i>			
A. 4.—Loans to Government Servants— <i>concl'd.</i>			
A. 4 (2).—Advances for purchase of Motor Cars			
R. —12,000	—12,000	8,283	+20,283
<i>Col. 1.</i> —The revised grant was based on local estimates which were incomplete. <i>Col. 4.</i> — Erroneous <i>minus</i> provision in Revised (<i>Col. 1</i>) and debits received in adjustment.			
A. 4 (3).—Advances for purchase of other Conveyances	..	—1,625	—1,625
<i>Col. 4.</i> —Mainly readjustment of erroneous debits in the previous year.			
A. 4 (4).—Passage Advances			
O. 65,000 }	45,100	39,588	—5,512
R. —19,900 }			
<i>Col. 1.</i> —Demands in Railway and Defence Departments were less than anticipated.			
<i>Col. 4.</i> —Due mainly to less requirements in the Railway Department towards the close of the year.			
B.—Reserve	..	..	..
O. 10,00,000 }			
R. —10,00,000 }			
Surrenders or withdrawals within Grant			
R. 16,17,000	16,17,000	..	—16,17,000
Total	95,29,000	79,06,762	—16,22,238

NOTES.

1. Provisions under all sub-heads were reduced except sub-head "A. 3 (7)" under which there was an increase of Rs. 36 lakhs. Saving in the original grant amounted to Rs. 16,22,238, out of which Rs. 16,17,000 were surrendered to Government.

2. *Sub-head B.*—The provision of Rs. 10 lakhs was surrendered. In note 2 at page 382 of the Appropriation Accounts of the Central Government (Civil) for 1937-38 it was stated that the necessity for a "Reserve" was under the consideration of the Finance Department. It has since been decided that the provision should be retained for the present and the question reconsidered if after further experience of present conditions it is found that the reserve is unnecessary. The necessity for the reserve has been accepted by the Public Accounts Committee.

3. Ten cases of write off of loans aggregating Rs. 3,437 have been reported by different Accounts Officers.

INDEX

	PAGES		PAGES
A		B	
Account and Audit Offices	98	Audit of Customs Revenue	17
Account of—		Audit Offices, Account and	98
Consumable stores of the Im-		Auditor General	97
perial Dairy Institute,		Audit Report	3
Bangalore	167	Aviation	187
Funds created from revenue			
surpluses	19	B	
Payments for cultivation of		Bacteriological Laboratories—	
opium	52	Central Research Institute,	
Payments to States in Malwa		Kasauli	154
for opium	51	Delhi	305
Accuracy of budgeting—General		Baluchistan	374
comments on	12	Bangalore	349
Actuary to the Government of India	221	Bengal Pilot Service	105
Administration of grant and its		Bhandarkar Oriental Research In-	
review—		stitute, Poona	143
Capital outlay on Civil Aviation	199	Bilari—Sugar Research Testing Sta-	
Civil Works	258	tion	178
Delhi Capital	403	Bio-chemical Standardisation La-	
Administration of Indian Partner-		boratory	146
ship Act	222	Bose Research Institute, Calcutta . .	143
Administration of Justice	191	Botanical Sub-station	161
Administrative charges of Central		Botanical Survey	132
Stamp Office, Calcutta	55	Broadcasting	200
Advances to Cultivators	411	Bronze Coinage Account	409
Advances to Provincial Govern-		Bullion (held at the Mints and by	
ments	411	the Secretary of State for India)	229
Advances under Special Laws	411	Bureau of Public Information	77
Agra Aerological Observatory	128	Bureau of Sugar Standard	177
Agriculture	159		
Agricultural Improvement and Re-		C	
search—Capital Outlay on		Cabinet Secretary	74
Schemes of	396	Capital Outlay—Delhi	401
Agricultural Marketing in India		Capital Outlay on Broadcasting	
—Scheme for the Improvement		charged to Revenue	204
of	175	Capital Outlay on Civil Aviation	
Agricultural Research Department,		charged to Revenue	195
Imperial Council of	173	Capital Outlay on Lighthouses and	
Agricultural Sub-station, Imperial		Lightships charged to revenue . .	117
Institute of Agricultural Re-		Capital outlay on Salt Works	43
search, Karnal—Store account of		Capital Outlay on Schemes of Agri-	
the animals belonging to . . .	169	cultural Improvement and Re-	
Ajmer-Merwara	310	search	396
American cotton, fumigation of . . .	161	Capital outlay on Security Printing	
Analysis of Cinchona Soils	163	charged to revenue	56
Anand Creamery	172	Capital Outlay on Vizagapatam Har-	
Ancient monuments—conserva-		bour	398
tion of	138	Capital Programme of Civil Avia-	
Andamans and Nicobar Islands	324	tion Works	198
Appropriation Accounts—notes on	21	Census	215
Appropriation Accounts by grants		Central Advisory Board of Educa-	
and appropriations—Grand Sum-		tion in India	83
mary of	23	Central Archaeological Museum . . .	139
Appropriation Audit—General re-		Central Board of Revenue	90
sults of	4	Central Cotton Committee, Indian . .	161
Archæology	138	Central Excise Duties	34
Asiatic Society of Bengal—Royal . . .	113	Central Forms Press, Calcutta	275
Assam Rifles	355	Central Forms Stores	274
Association for the cultivation of		Central India	348
Science, Indian	143	Central Museum, Calcutta	144
Audit	97	Central Museum—Grants-in-aid to	143
Audit Certificate	27	Central Museum—	
Audit Department—Indian, offi-		Receipts and Expenditure	
cers of	97	Statement	144

	PAGES
Central Publication Branch	274
Central Research Institute, Kasauli	154
Central Research Institute, Kasauli— Statement showing financial result of the manufacture of vaccines, sera, etc., at	156
Store Account of Vaccines, Sera, etc., at	157
Central Road Fund	261
Central Road Fund—transactions of Central Stamp Office, Calcutta— Administrative charges of	263
Central Stationery Office, Calcutta	55
Chagai Levy Corps	273
Charges for levies	356
Charges in connection with the Celebration in India of His Majesty's Coronation	352, 355
Charges on collection of Excise Duty on Matches	289
Charges on collection of Excise Duty on Sugar	34
Chitral Scouts	34
Cinchona Bark—Stock Account of Cinchona Febrifuge—stock account of	352
Cinchona Febrifuge Tablets— Stock account of	135
Cinchona soils—Analysis of	135
Civil Veterinary Services	134
Civil Works	163
Civil Works, operation on the reserve	179
Civil Works, Review of the grant and its administration	239
Civil Works, Statement of expendi- ture on new works	251
Civil Works, Stock Account of	258
Coinage Account— Bronze	254
Nickel	257
Collection of Corporation tax	409
Collection of Income-tax	409
Commerce Department	37
Commercial Intelligence and Statis- tics	36
Commission to Lambardars	86
Commissions of Enquiry, special	213
Commuted Value of Pensions	49
Commuted value of Pensions pay- able to officers appointed by the Secretary of State and recovered from the Provinces	285
Compassionate Allowances	405
Conservation of ancient monuments	406
Control over expenditure	268
Controller of Broadcasting—Office of the	138
Controller of Patents and Designs	13
Controller of Printing and Sta- tionery, India	200
Cotton Cess Staff	221
Cotton Industry Statistics	273
Council of State	163
Courts of Enquiry and Boards of conciliation under the Trade Dis- putes Act, 1929	213
	75
	222

	PAGES
Creamery at Anand, Government Research	172
Crown Representative—Payments to	347
Currency	226
Currency Capital Outlay charged to Revenue	227
Currency Note Press	226
Customs	28
Customs receipts	33
Customs Revenue, Audit of	17
Customs Revenue, Loss of	33
D	
Dairy Farms	164
Defence Department	341
Delhi	295
Delhi Capital, Review and Ad- ministration of grant	403
Delhi Capital Outlay	401
Demands for Grants, reduction made by the Legislature, in	3
Demands for Grants—Review of	3
Department of Communications	89
Department of Education, Health and Lands	82
Department of Labour	87
Deputation to West Indies	218
Deputy Director, Intelligence, Pesh- war	78
Destitute Indian Pilgrims repatriat- ed from the Hedjaz—expenditure in connection with	286
Development of Handloom Industry —Grants-in-aid to	185
Distinction between matters relat- ing to voted and non-voted expenditure	1
E	
Earthquake—Quetta	395
Ecclesiastical	343
Education	145
Education, Health and Lands—De- partment of	82
Education in India—Central Ad- visory Board of	83
Emigration—External	217
Emigration—Internal	216
Enquiry, Special Commissions of	285
Epidemic diseases, expenses in con- nection with	150, 304
Excesses over— Non-voted appropriations	8
Voted grants	8
Excesses over voted grants and non-voted appropriations compar- ed with previous years	9
Excise—Provincial	53
Excise Duty—Charges on collection of— Matches	34
Sugar	34

	PAGES
Executive Council	74
Expenditure in connection with Destitute Indian Pilgrims repa- triated from the Hedjaz	286
Expenditure on Account of the Indian Delegation and their Advisers for the Indo-British Trade Negotiations	288
Expenditure on Reconstruction of Quetta	387
Expenditure on retrenched person- nel charged to Capital	408
Expenditure on retrenched person- nel charged to Revenue	294
Expenditure on works, detailed statement of—	
Baluchistan Civil Works	392
Capital Outlay on Broadcast- ing	205
Capital Outlay on Civil Avia- tion	194
Civil Works	254
Frontier Watch and Ward (Account I—Tribal Areas)	359
Irrigation	67
Other charges (Account II— Tribal Areas)	365
Road Development	265
Schemes of Agricultural Im- provement and Research	396
Vizagapatam Harbour	399
Expenses in connection with Epide- mic diseases	151, 304
Experimental Farms	160
Explanation of Variations	1
Explosives	220
External Affairs	369
External Affairs Department Secre- tariat	369
F	
Farms—Experimental	160
Federal Courts	101
Federal Public Service Commission	340
Fees, realisation of, on—	
Emigration—External	218
Emigration—Internal	216
Joint Stock Companies	219
Mines	142
Patents and Designs	223
Public Service Commission (federal)	340
Finance Department	84
Finance Officer, Communications	84
Financial results of the manu- facture of vaccine, sera, etc.	156
Financial review on the Mint Stores Account	238
Forest	58
Forest Research Institute	58
Frontier Constabulary—N. W. F. P.	350
Frontier Watch and Ward	350
Frontier Watch and Ward—State- ment of Expenditure on New Works	359

	PAGES
Frontier Watch and Ward—Review on Works Expenditure	366
Fumigation of American Cotton	161
Funds created from revenue sur- pluses—Accounts of	19
Fund for the development of tribal areas on the North-West Frontier	364
G	
Gain or Loss by exchange	19
General comments on the accuracy of budgeting	12
General conclusions regarding con- trol over expenditure	16
General remarks	1
General results of Appropriation Audit	4
General review of the results of Audit	3
Geological Survey	131
Ghazipur Opium Factory	49
Government of India Press—	
Aligarh	279
Calcutta	276
New Delhi	277
Simla	280
Government Research Creamery at Anand	172
Government Test House	208
Government Test House, Income and Expenditure account of	211
Governor-General—Staff, House- hold and Allowances of the.	335
Grand summary of Appropriation Accounts by grants and appro- priations	23
Grants for aviation purposes	187
Grants for medical purposes	148, 303, 318
Grant for research works—Agricul- tural Research	173
Grants-in-aid—Agriculture	165
Grants-in-aid for development of handloom industry	185
Grants-in-aid for Pasteur Insti- tute	155, 305
Grants-in-aid for Public Health purposes	155, 304, 383
Grants-in-aid to Central Museum	143
Grants-in-aid to Indian Research Fund	155
Grants-in-aid to Non-Government Medical Institutions	148, 303
Grants-in-aid to Non-Government Secondary and Primary schools	145, 301, 315, 381
Grants-in-aid to Provincial Govern- ments	292
Grants-in-aid to the Port Haj Com- mittee	286
Grants-in-aid to School of Oriental Studies	289
Grants-in-aid to Scientific Societies and Institutes	143
Grants-in-aid to Sericultural Indus- try	

	PAGES		PAGES
Grants-in-aid to Universities .	145, 500	Injudicious reappropriations and Surrenders .	16
Grants-in-aid to Vizagapatam Port	113	Inspection Circles (Indian Stores Department)	207
Grants to the Imperial Council of Agricultural Research for meeting expenditure on provincial portion of Marketing Scheme .	176	Institute of Hygiene and Public Heath, Calcutta—All-India .	150
Gratuities .	268	Institute—Imperial Agricultural Research .	159
H		Intelligence Bureau, Home Department .	78
Home Department .	77	Interest-free Advances .	409
Hyderabad .	348	Interest on Debt and Other Obligations and Reduction or Avoidance of Debt .	68
I		Irrigation, Navigation, Embankment and Drainage Works (charged to Revenue) .	61
Imperial Agricultural Research Institute .	159	Irrigation—Productive and unproductive .	61
Imperial Council of Agricultural Research Department .	173	J	
Imperial Dairy Research Institute	165	Joint Stock Companies .	219
Imperial Institute of Agricultural Research—Agricultural Sub-station, Store Account of .	170	K	
Imperial Institute of Sugar Technology .	160	Karachi Air Service .	128
Imperial Library .	220	Keeper of Records, Office of the Kidderpore Orphananj Market .	287
Imperial Serologist .	148	Kidderpore Orphananj Receipt .	291
Income and Expenditure account of—		Kodaikanal Observatory .	127
Agricultural Research Institute, New Delhi .	166	Kurrum Militia .	353
Agricultural Sub-station, Karnal Dairy attached to the Imperial Veterinary Research Institute, Muktesar .	184	L	
Government Test House .	211	Labour Department .	87
Indian Stores Department .	210	Land Customs Charges .	29
Metallurgical Inspectorate .	212	League of Nations—Indian Delegation to .	371
Registration of Accountants .	224	Legislative Assembly .	76
Income-tax including Corporation Tax .	36	Legislative Assembly and Legislative Assembly Department .	76
Indian Association for the cultivation of Science, Calcutta .	143	Legislative Assembly Department .	76
India Office and High Commissioner's Establishment charges .	92	Legislative Bodies .	81
Indian Audit Department, Officers of .	97	Legislative Department .	81
Indian Central Cotton Committee .	161	Lighthouses and Lightships .	115
Indian Delegation to the League of Nations .	371	Lighthouses and Lightships—Capital outlay on .	117
Indian Institute of Science, Bangalore .	143	Lloyd Barrage and Canals construction .	65
Indian Partnership Act—Administration of .	222	Loans and Advances bearing Interest	411
Indian School of Mines .	185	Loans and Advances by Central Government .	411
Indian Statistical Institute, Calcutta	143	Loans to District and other Local Fund Committees .	411
Indian Stores Department .	207	Loans to Government Servants .	411
Indian Stores Department—Income and Expenditure Accounts .	210	Loans to Indian States, Local Funds, etc. .	411
Indian Road Congress .	262	Loans to Municipalities .	411
Indian War Memorial .	221	Loans to Major Port Trusts .	411
Indo-British Trade Negotiations—Expenditure on account of .	288	Local Audit and Inspections .	17
Industrial Research Bureau .	209	Losses .	32, 253, 350, 374
Industries .	185	Loss of Customs Revenue .	33
Labour Department .	87	Loss on coinage .	234
		Loss or Gain by Exchange .	19

	PAGES
M	
Malaria Survey of India	153
Manufacture of Cattle Feed from molasses	178
Mathematical Instrument Office	119
Medical Services	146
Mekran Levy Corps	356
Mental hospital	318, 383
Metallurgical Inspectorate	208
Do. Income and Expenditure account of	212
Meteorology	127
Military Finance	85
Military Secretary	336
Mines	141
Mines—Indian School of	185
Mint	233
Miscellaneous	285
Miscellaneous Adjustments between the Central and Provincial Governments	293
Miscellaneous Departments	220
Municipalities—Loans to	411
Museum, Central—Grants-in-aid to	143
N	
National Health Insurance	92
Neemuch Opium Factory	50
Nickel Coinage Account	409
Non-Government Medical Institutions—Grants-in-aid to	148, 303
Non-Government Secondary and Primary Schools—Grants-in-aid to	145, 301, 315, 381
Northern India Salt Revenue Department	39
O	
Object and scope of the Report	1
Observatory—	
Agra Aerological	128
Kodaikanal	127
Observatory and Office—	
Alipur	127
Bombay	128
Poona	127
Opium	49
Opium—	
Payments for cultivation of, account of	52
Payments to States in Malwa, account of	51
Opium factory, Ghazipur	49
Opium factory, Neemuch	50
Ordinary Branch, Finance Department	84
Oriental Research Institute, Bhandarkar, Poona	143
Orphanganj Market, Kidderpore	287
Orphanganj Market Receipt	291
Other Commissions and Committees	286
Other Scientific Departments	143
Outstanding points from previous Reports	20
Overtime and Holiday Allowances, <i>pro forma</i> account of	31

	PAGES
P	
Panth Piploda	323
Pasteur Institute, Grants-in-aid for	155, 305
Patents and Designs, Controller of	221
Payments from Sugar Excise Duty	167
Payments of gratuities to retrenched personnel	408
Payments to Crown Representative	347
Payments to other Governments, Departments, etc., on account of Services rendered	96
Pensions—	
Commutated value of	405
Superannuation Allowances and	268
Percentages of savings or excesses for a series of years, etc.	12
Pilgrim charges	286
Pilot Service, Bengal	105
Points outstanding from previous reports	20
Police	103
Political Agencies	348
Political Department Secretariat	347
Political Pensions	348
Ports and Pilotage	105
Port Haj Committee	286
Port Haj Committee—Grants-in-aid to	286
Prefatory Remarks	1
Press, Government of India—	
Aligarh	279
Calcutta	276
New Delhi	277
Simla	280
Printing, Stationery and Principal Supply Officers Committee	273
Private Secretary	339
Private Secretary to His Excellency the Viceroy's Press	335
<i>Pro forma</i> Account of Sugar Excise Fund	167
<i>Pro forma</i> Account of surplus silver stock for the year 1938-39	228
<i>Pro forma</i> Account of the Central Public Works Department filtered Water-Supply at Dehra Dun for 1938-39	252
<i>Pro forma</i> account of the Central Public Works Department Unfiltered Water Supply at New Delhi	252
<i>Pro forma</i> account of Overtime and Holiday Allowances	31
<i>Pro forma</i> Account of the Central Public Works Department Nursery at Jurbagh for 1938-39	252
<i>Pro rata</i> distribution of establishment and tools and plant Charges—	
Civil Works	251
Irrigation, etc.	66
Provincial Excise	53
Public Health	150
Public Information Bureau	77
Public Service Commission (Federal)	340
Purchase Circle	207

	PAGES		PAGES
Q			
Quetta Earthquake	395	Review of Salt stores, Bombay Presidency	48
Quetta Reconstruction, Expenditure on	387	Review of Stock Account of the Mathematical Instrument Office	126
Quinine Sulphate, Statement of, Stock of	133	Review of stores position, Calcutta Mint	236
R		Review of stores position, Bombay Mint	238
Rajputana	347	Review of stores position—Imperial Agricultural Research Institute, New Delhi	171
Realisation of fees on—		Review of stores position, Madras Salt Department	48
Emigration—External	218	Review of Works expenditure	10
Emigration—Internal	219	Review on store account of Map Record Section at Dehra Dun	125
Joint Stock Companies	142	Review on store account of the Map Record and Issue Office, Calcutta	123
Mines	223	Review on store account of the Photo Litho Office, Calcutta	125
Patents and Designs	340	Review on Works Expenditure—Frontier Watch and Ward (Account I—Tribal Areas)	366
Public Service Commission (Federal)	340	Other Charges (Account II—Tribal Areas)	368
Receipt and expenditure Statement—		Road Development Fund Works	265, 367
Central Excise Duties	35	Road Fund, Central—Statement of transactions relating to	263
Central Museum	144	Royal Asiatic Society of Bengal	143
Central Road Fund	263	Rupee Coin (held in the Custody of the Reserve Bank of India)	228
Customs	33		
Opium	52	S	
Salt	47	Salt	39
Taxes on Income	38	Salt sources, Store Account of	47
Reduction made by the Legislature in Demands for grants	3	Salt Works, Capital outlay on	43
Reforms office	79	Savings on non-voted appropriations	6
Registration of Accountants	222	Savings on voted grants	4
Remissions of Revenue—		Savings under Pay of Officers and Pay of Establishments	19
Central Excise Duties	35	Scheme for the Improvement of Agricultural Marketing in India	175
Customs	32	Scheme for Pedigree Herd Books	163
Delhi	295	School of Mines, Indian	185
Income-Tax	38	Scientific Societies and Institutes—Grants-in-aid to	143
Salt	47	Scope and Object of the Report	1
Research on the Chemistry of Sugarcane	163	Sea Customs charges at the Ports	28
Research on the Genetics of Sugarcane	162	Secret Service expenditure	18
Research on Insect Pests of Sugarcane	163	Secretariat Staff of the Governor General	338
Research on mosaic and other diseases of Sugarcane	162	Secretary to the Governor General (Public)	338
Research on potatoe breeding	162	Secretary to the Governor General (Defence Co-ordination)	338
Reserve, Civil Works, operations on	251	Security Printing, Capital outlay on—charged to Revenue	56
Reserve, Irrigation, operations upon	66	Security Printing Press charges	55
Restoration by His Excellency the Governor-General	3	Sericultural Industry—Grants-in-aid to	185
Retrenched personnel, Expenditure on, charged to Capital	408	Serologist, Imperial	148
Retrenched personnel, Expenditure on, charged to Revenue	294	Shipping Offices	110
Retrenched personnel, payments of gratuities to	408		
Review of the Capital Outlay on Civil Aviation grant and its administration	199		
Review of expenditure on establishment and tools and plant charges of the Central Public Works Department	259		
Review of the Civil Works Grant and its administration	258		
Review of Delhi Capital outlay—Grant and its administration	403		
Review of demands for grants	3		

	PAGES		PAGES
Ship Survey Department	110	Stationery Stores	274
Silver Redemption Reserve for the year 1938-39—statement showing the transactions of the	230	Statistical Institute, Calcutta— Indian	143
Soldiers Board	287	Statistics, Cotton Industry	213
Solicitors to the Govt. of India	101	Statistics of savings or excesses on the entire voted grants and non-voted appropriations as compared with previous years	7
South-Waziristan Scouts	352	Stock Account of— Cinchona bark at Mungpoo	135
Special Commissions of Enquiry	285	Cinchona Febrifuge	135
Staff, Household and Allowances of the Governor-General	335	Cinchona Febrifuge Tablets	134
Stamps	55	Civil Works	267
Statement of— Maps of the Map Record and Issue office	123	Mathematical Instrument Office	126
Receipts and expenditure of Central Museum	144	Quinine Reinforced Cinchona Tablets	134
Stock of Cinchona Febrifuge	135	Quinine Sulphate of Government of India	133
Stock of Cinchona Febrifuge Tablets	134	Quinine Sulphate Tablets	134
Stock of Quinine, Re-inforced Cinchona Tablets	134	Store Accounts	18
Stock of Quinine Sulphate	133	Store Account of— Animals belonging to the Agricultural Sub-Station, Im- perial Agricultural Research Institute, Karnal	169
Stock of Quinine Sulphate Tablets	134	Animals belonging to the Dairy Institute, Bangalore	168
Stores, Mint	235, 237	Executive Commissariat De- partment—Andamans	334
Summary of Store Account of the Agricultural Sub-Station, Imperial Agricultural Research Institute, Karnal	169	Imperial Agricultural Research Institute, New Delhi	171
Statement of Expenditure on works— Baluchistan Civil Works	392	Irrigation, Navigation, etc.	65
Capital Outlay on Broadcast- ing	205	Maps published and stocked at Dehra Dun	125
Capital Outlay on Civil Avia- tion	194	Map Record and Issue Office	123
Civil works	254	Mint— Bombay	237
Frontier Watch and Ward —(Account I—Tribal Areas)	359	Calcutta	235
Irrigation	67	Other Salt Sources	47
Other Charges—(Account II— Tribal Areas)	365	Photo Litho office, Calcutta	124
Road Development	265	Vaccines, Sera, etc.	157
Scheme of Agricultural Im- provement and Research	396	Stores Department, Indian	207
Vizagapatam Harbour	399	Stores position—review of— Bombay Salt Department	48
Statement of Receipts and Expen- diture Central Excise Duties	35	Calcutta Mint	236
Civil Veterinary Services	184	Madras Salt Department	48
Customs	33	Subvention from Central Road Fund	264
Opium	52	Sugarcane Station, Coimbatore	160
Ports and Pilotage	114	Sugarcane sub-station, Karnal	161
Salt	47	Sugar Excise Fund	167
Taxes on Income	38	Sugar Marketing Survey	175
Statement showing the actual ex- penditure incurred in works of road development	265	Sugar Technology—Imperial Ins- titute of	177
Statement showing the transactions of the Silver Redemption Reserve for the year 1938-39	230	Sugar Research Testing Station, Bilari	178
Statement showing the transactions under the Head "Purchases and Sales of silver" during the year 1938-39	232	Superannuation Allowances and Pensions	268
Stationery and Printing	273	Supervisor of Railway Labour	87
Stationery Office—Central	273	Supplementary grants during the year	32
		Surplus silver stock for the year 1938-39— <i>pro forma</i> Account of	228
		Surrender of voted savings	15
		Survey of India	119
		Survey Parties—General	120

	PAGES
T	
Table of Contents	i
Tariff Board	285
Taxes on Income including Corpora- tion Tax	36
Test House, Government	208
Tobacco Breeding Station, Guntur	162
Tochi Scouts	354
Trade Commissioner in New York	94
Trade Commissioner in Europe	93
Trade Negotiations with Ceylon	288
Transactions of Central Road Fund	263
Training ship	112
Tribal Areas	350
U	
Universities—Grants-in-aid to	145, 300
Unnecessary supplementary grants	14
Unnecessary supplementary non- voted appropriations	15
V	
Vaccines, Sera, etc.— Financial results of the manu- facture of	156
Variations under leave and deputation Salaries and Sterling Over- seas pay	19
Veterinary Research Scheme	181
Veterinary Services—Civil	179
Vizagapatam Harbour — Capital Outlay on	398
Vizagapatam Harbour— Statement of Important New Works	399

Voted and Non-voted expenditure— distinction between matters re- lating to	1
Voted Grants requiring excess grants of the Assembly	27

W	
War Memorial, Indian	221
Waziristan Scouts—South	352
Western India States Agency	348
Wheat Breeding Scheme	162
Works, detailed statement of ex- penditure on— Baluchistan	392
Capital Outlay on Broadcast- ing	205
Capital Outlay on Civil Avia- tion	194
Civil Works	254
Frontier Watch and Ward— (Account I—Tribal Areas)	359
Irrigation	67
Other charges—(Account II— Tribal Areas)	365
Road Development	265
Schemes of Agricultural Im- provement and Research	396
Vizagapatam Harbour	399

Z	
Zhob Militia	356
Zoological Survey	137